

BUSINESS PERSONAL PROPERTY VALUATION GUIDELINES FOR TAX YEAR

2015



BUSINESS PERSONAL PROPERTY VALUATION GUIDELINES FOR TAX YEAR 2015

Compiled by
Property Tax Division
State Assessed Property Bureau
New Mexico Taxation & Revenue Department

Wendall Chino Building, Room 212 1220 S St. Francis Drive P O BOX 25126 Santa Fe, NM 87504-5126 Phone 505 827-0895 FAX 505 827-0438 Santa Fe, New Mexico

TABLE OF CONTENTS

INTRODUCTION	1
APPRAISAL METHOD	2
APPRAISAL PROCESS	3
PERSONAL PROPERTY – DEFINED	3
LEASED PERSONAL PROPERTY IN THE PROPERTY IN TH	4 The purpose of this rublic
DELINQUENT LEASED PERSONAL PROPERTY	tax collectors, county protest boa
RENTED PERSONAL PROPERTY AND IN TOTAL PROPERTY	
counties in the state in accordance to New Mexico's aZUTIZ	
THE LAW	$\operatorname{proj}_{m{7}}$ rty tax laws [Astucle 36-38, N
PROCEDURES	7
TRAINING WORKSHOPS	To request a copy of this publication
COMPLIANCE	. 10
INTERNAL REVENUE COMPLIANCE AND NET BOOK	Taxan & Revenue Department Proj 01 ,y Tax Division
WHAT TO LOOK FOR	1220 St. Francis Drive
APPENDIX I	PO Box 25126
76-36-33. Special Method of Valuation	San 11-6, NM 87504-5126
APPENDIX II	Phone: (505) 827-0895
Retail Grouping	16
APPENDIX III XIGOT, please contact: III XIGOTANA	For questions regarding personal p
Standards on Valuation of Personal Property	18
APPENDIX IV	Street Chief
Class Life Summary Schedule	Stati 85 ssessed Properties Bureau Property Tax Division
APPENDIX V	
Percent Good Tables	1220 \$ St Francis Prese Sund 18 NM 87504 5126
EXHIBIT I	Phone (50%) 827-6695
Cover Letter	84
EXHIBIT II	
Business Personal Property Report	85
EXHIBIT III	
Instructions for Personal Property Report	86
EXHIBIT IV	
Business Personal Property Reporting Form	87
EXHIBIT V	
NM Business Farm Equipment & Livestock Report	88
EXHIBIT VI	
Livestock Reporting Form	89
EXHIBIT VII	
Depreciation Schedules	90
INDEX	91

TABLE OF CONTENTS

INTRODUCTION The purpose of this publication is to provide county assessors, county and state appraisers, tax collectors, county protest boards and taxpayers with guidelines to value personal property of typical business enterprises. It is also an attempt at establishing uniformity in the assessment of personal property throughout all counties in the state in accordance to New Mexico's ad valorem property tax laws [Article 36-38, NMSA 1978]. To request a copy of this publication please contact: Taxation & Revenue Department INTERNAL REVENUE COMPLIANCE AND NET BOOK **Property Tax Division** WHAT TO LOOK FOR 1220 S St. Francis Drive PO Box 25126 Santa Fe, NM 87504-5126 Phone: (505) 827-0895 For questions regarding personal property valuation, please contact: **Bureau Chief** State Assessed Properties Bureau **Property Tax Division** 1220 S St. Francis Drive Santa Fe, NM 87504-5126 Phone: (505) 827-0895

86

28

00

104 Born of James 280 AM to 28 APPRAISAL METHOD Shammoon of 1924 and 1980

This publication reflects procedures for valuation based upon the mandates of Section 7-36-33, NMSA 1978. Please note that this publication is meant to serve as a guideline. It is not meant to, nor can it, address every situation of valuation that a county might confront. It is strongly suggested that each county review this publication and the supporting information that it refers to.

Note that this publication does not apply to assets that are subject to valuation under any of the other "Special Methods" outlined in the Property Tax Code.

The appraisal method outlined in Section 7-36-33 is a cost approach. The statute calls for the use of "tangible property cost". This is defined as "the actual cost of acquisition or construction of property including additions, retirements, adjustments and transfers". Depreciation must be considered. Depreciation is calculated using the "straight line method of computing the depreciation allowance over **the useful life of the item** of property.

"The useful life of the item" of property" means the "Class Life" as defined in Section 179 of Publication 946 of the United States Internal Revenue Code. The "class life" as stated in Section 179 of the United States Internal Revenue Code is based on studies that investigated the average actual useful lifetime of assets. This is the normal time expired from the date when an asset is purchased, built, or otherwise acquired and put into service until the date when the asset is worn out, sold, destroyed or otherwise disposed of. (Please note that this is an "average" and the actual lifetime of any particular asset may be longer under extremely light use with high maintenance and care or much shorter under extremely heavy use with little maintenance and care).

This "class life" is reflected in the "Table of Class Lives and Recovery Periods" as outlined in Appendix B of Publication 946. The website to view the IRS Publication 946 Section 179 can be viewed at www.irs.gov.

Remember that the Internal Revenue Service Code also reflects what we refer to as an "artificial life factor" that was created by the federal government in order to stimulate the economy by assuring the re-investment of asset dollars within shorter spans of time. This method, called Accelerated Cost Recovery System, (ACRS) allows a taxpayer to depreciate assets over statutorily assigned "recovery periods" so that it is unnecessary to determine the factual issue of useful life.

The ACRS or Modified ACRS systems govern tangible property placed in service after

¹See Appendix I, Page 19.

²See Appendix I, Section 7-36-33, Paragraph B. Part (5), NMSA 1978.

³Ibid. See Paragraph B, Part (2), NMSA 1978.

⁴Regulation §1.167 (a)-1 defines it as "the estimated period over which the asset may reasonably be expected to be useful to the taxpayer in his trade or business or in the production of his income."

1980, however, the recommended "recovery periods" of ACRS or MACRS <u>cannot</u> be used for New Mexico property tax valuation purposes.

revention and serial serial serial series of APPRAISAL PROCESS of some exactly RVPL ARMALIE

"The appraisal process is a systematic, orderly and logical method of collecting, analyzing and processing data in order to make an intelligent judgment of the value of a commodity at a specific point in time. Because value depends on decisions made by people, appraising is a social science rather than a physical science and thus cannot produce findings of an exact nature. An appraisal is, basically, an opinion of value. It is based upon competent interpretation of the facts. The appraisal process is also, in part, the product of the experience of the appraiser. As such, it represents the best-known way of arriving at a conclusion of value. The process itself is valid. The result depends upon the skill and care with which the process is followed. The importance of being thorough and careful cannot be overemphasized."

PERSONAL PROPERTY - DEFINED

Personal Property consists of **movable items** that are not permanently affixed to, or a part of, the real estate. Personal property is commonly known as "personalty" or "chattels". Consideration as to:

- The manner in which the personal property is annexed; the same along the same and the same and
- The intention of the party as to whether to leave permanently or remove at some future date, and;
- The purpose, for which the premises are used, must be made on an item-by-item basis.

Usually items are classified as personal property if they can be removed without causing serious injury to the item or to the real estate, however, the three points above must be considered.

Litigation in the Court of Appeals in the State of Texas regarding a transmission pipeline held that a pipeline which was buried "below normal plow depth" and had been laid pursuant to an easement authorizing the pipeline company to remove, change, or replace one or more additional lines of pipe, was personal property.⁶ Again, the main factor here seems to be the INTENT.

Tangible personal property held by businesses includes machinery, tools, furniture, fixtures, equipment and supplies. Materials and Supplies normally used in the business and Inventories held for sale or resale are exempt unless the owner has claimed a deduction for depreciation for federal income tax purposes in the prior twelve months.

⁵New Mexico County Assessor's Manufactured Housing Manual, Taxation & Revenue Department, Property Tax Division, 1986 Revision, 4.

⁶Lingleville Independent School District v. Vallero Transmission Company, Tex. Ct. App. No. 11-88-180CV (January 12, 1989).

and the state of the short LEASED PERSONAL PROPERTY IS WORDS I SEE A LEWSHOFF

Leased equipment may be defined to include all items of property, which are leased, rented or otherwise made available to other than the owner for use. The wide range as to types of leases presents a very complex and difficult appraisal problem for the assessing officer. In order to assess leased property the assessor must discover where it is located and to whom it belongs before he/she can proceed with valuation process. There are few assessment organizations with sufficient staff to make an annual field survey of the tangible personal property of all businesses and manufacturers. The assessor must then rely on alternative methods to accomplish the same results. This requires the cooperation of business and industry in supplying a listing of any property used but not owned. It also requires that those involved in the business of leasing equipment report all property in the assessing district in which it is located.

Types of Properties Subject To Various Leasing Conditions

- 1. A manufacturer who leases out equipment and has established a listed selling prices new.
- 2. A business concern, financial institution and/or non-profit organization which purchases its equipment and rents or leases to others, and is not involved in the manufacturing or sale of equipment, except as a leasing agency.
- 3. A manufacturer who leases out equipment such as postage meters, but has not established or is restricted from establishing a selling price.
- 4. A leasing company, which is a manufacturer, is not restricted in anyway in selling the product and makes the equipment available at little or not rental, provided the lessee uses the manufacturer's product.

Types of Leases

Month -to -Month Lease: Month to month leases are short-term leases that may or may not be in written form. This type of lease provides no security for the lessor or the lessee.

Short-Term Lease: Short-term leases are generally written with the terms and provisions of the lease detailed. This type of lease is generally considered to be for periods of less than ten years.

Long-Term Lease: The long-term lease provides for terms extending more than ten years.

Percentage Lease: Percentage leases typically provide for rent payments to be based on a percentage of income for the sale of merchandise or services. Percentage leases frequently have a stated minimum rent and sometimes a maximum rent provision.

Graduated Lease: The graduated lease provides for a stated rent level for a given period, followed by a change (usually an increase) in the rent level during stated subsequent periods.

Renewal Lease: Renewal leases provide for one or more extensions of the lease term in the original lease document at the option of the lessee. The rent under such renewals may be predetermined or negotiated at the time of renewal.

Determination of Responsibility For Reporting of Leased Property

All property depreciated and reported on the Federal Asset Listing for IRS depreciation is subject to property taxation whether locally or state assessed. The primary test for determining the responsibility of the reporting of leased property for Ad Valorem Taxation hinges on the "Incident of Ownership". This means a company bears the burden of exhaustion of the capital investment in the property. The IRS allows companies to depreciate leased property if they met the "Incident of Ownership" test, which is as follows:

- 1. The legal title to the property.
- 2. The legal obligation to pay for the property. The legal only approximate A.
- 3. The responsibility to pay maintenance and operating expenses.
- 4. The duty to pay any taxes on the property. In the last of the property of the last of the property of the p
- 5. The risk of loss if the property is destroyed, condemned, or diminished in value through obsolescence or exhaustion.

Definitions: Lessor – The party (usually the owner) who gives the lease (right to possession) in return for a consideration (rent).

Month -to -Month Lease: Month to month leases are short-term leases that may or may not be

Lessee – The party to whom a lease (the right to possession) is given in return for a consideration (rent).

DELINQUENT LEASED PERSONAL PROPERTY

Long-Perm Leaser. The long-term least povoides for terms extending more than ten years.

The collection of delinquent personal property taxes from parties who do not own the personal property is, at best, difficult, and at it worst, impossible. Lease agreement provisions that require lessees to pay local taxes, where equitable title does not pass from lessor to lessee, are simply agreements between two parties, (neither of which is the county assessor) that allow the lessor to pass the property taxes to the lessee. The agreement does not free either of the parties of their obligation to the county.

For administrative convenience, it is suggested that leased personal property be assessed separately from owned personal property. For example an assessment for a leased Xerox Copying Machine should be:

Xerox Corporation, Owner
Albertson's Store # 12, Lessee
c/o Albertson's, Inc.
Salt Lake City, UT. 00000-0000

An assessment of this nature identifies all parties involved without any further investigation. In all cases, where the assessment is made against the lessee, a copy of the Lease Agreement showing the make, model, serial number and description of each item of leased personal property should be on file. Additionally, the location of the leased equipment should be noted.

RENTED PERSONAL PROPERTY

Equipment that is rented out on a short term basis, in many cases, may be subject to excessive wear and tear due to use by people unfamiliar with its' operation. Examples of this may be DVD's and DVD Tapes rented on a day-to-day basis. Firms that specialize in daily or weekly rentals of machinery or equipment may fall under this category if the rentals are frequent. The Class Life, however, must still be used. There are not exceptions to this law.

The taxpayer can, however, provide documentation for additional decreases in valuation based on "other justifiable factors" such as functional or economic obsolescence. All decreases should be documented and justified before being adopted for a particular taxpayer.

y another the sees of the strike SITUS attendance the seesaway in the sould be seesaway for the seesaway and the seesaway and the seesaway for the seesaway for

The fact that personal property is movable brings us to the question of situs. What is situs? Situs in regards to personal property is defined as "...physically present in the state on the date when it is required to be valued for property taxation purposes..." That "date" is, in almost all cases, January 1st of the tax year. If personal property, including livestock and construction contractor's equipment, is present in the taxing jurisdiction on January 1st of the tax year, it is subject to property taxation.

However, the two exceptions, livestock and construction contractors' equipment are subject to another "date". If livestock or construction contractors equipment is present in a New Mexico taxing jurisdiction "for more than twenty days subsequent to January 1 then the livestock and/or construction contractors equipment shall be valued for property taxation purposes as of the first day of the month following the month in which they have remained in the state for more than twenty days." "A basic allocation formula that prorates value on the basis of the amount of time that

Contact the Laxation & Revenue Department, After Lax Information Office

⁷See Section 7-36-14 A. (3). p 40.

⁸See Section 7-36-21, NMSA 1978. p 59.

livestock or construction contractors equipment is in the state and subject to valuation for property taxation purposes" then must be used.

THE LAW

What is the law? The law is the Property Tax Code. The "code" is covered in detail in the publication entitled "New Mexico Selected Taxation & Revenue Department Laws and Regulations, 2007 Edition". If you do not have a current copy of the code, please acquire one. Make sure that every employee in your office has a current copy. More importantly, make sure that all employees become familiar with it. The information is invaluable. You can acquire an updated copy at www.conwaygreene.com/NewMexico.htm or www.state.nm.us/tax/ptd/ptd home la.htm. Also you can contact the Taxation & Revenue Department. 10

Perhaps, a reminder is necessary here. The Laws or Statutes in the aforementioned are the parts with Highlighted Numbers such as "7-36-33". Regulations follow with a series of numbers, ie, "3.6.6.40".

Laws or Statutes are passed and approved by the legislature and the governor. They can be initiated or proposed by any citizen of New Mexico but must be approved at the legislative level. Regulations are normally written by Taxation & Revenue attorneys to clarify a law. You cannot change a law by changing a regulation. A regulation that goes against statute is automatically null and void. Regulations must first be proposed, filed for public inspection and a public hearing must be held in Santa Fe.¹¹

maller at appreciate kenomic be will not procedures of provided that ally excellent

Write procedures that explain exactly (step by step) what needs to be done. Write them as if the person who will be expected to follow them knows absolutely nothing about property tax or your office and is not familiar with anything else relative to the assessor's functions. (This is certainly the case with new employees who are not familiar with property tax). Once written, make sure that everyone gets a copy and, more importantly, understands the procedures. Set up a workshop so that the procedures are explained in detail and allow enough time for a question and answer session. Remember if your county's personal property valuation system is poorly or under administered, a shift in property tax burden occurs. Thus, if an inadequate job is being done when assessing personal property belonging to retail business enterprises, some one else is picking up the tax burden. If your county emphasizes on doing a very good job in assessing residential property, for example, the residential property owner is probably paying his fair share PLUS a portion of his neighborhood convenience store's share. This tax burden shift is not only unfair; it is illegal discrimination by default. If you are going to assign an individual or individuals to handle personal

⁹Ibid.

¹⁰Contact the Taxation & Revenue Department, Attn.: Tax Information Office, P. O. Box 630, Santa Fe, New Mexico 87509-0630. Request Property Tax Code & Regulations. (505) 827-0908.

¹¹See 7-38-88, NMSA 1978, p 250.

property assessments, make sure that they receive adequate training. If you are going to handle it on a "walk-in" basis, make sure that everyone has the training to do it correctly.

eminodor someono out alies lutore TRAINING WORKSHOPS who a freme to stabilled us release

If you do not train all staff members to do a specific task, in a specific way, the possibility of unfair or unequal handling of assessment duties are as varied as the number of people who handle it. Set up a workshop. Make sure that the person making the presentation knows the subject well. The following are logical steps to follow for fair and equitable assessments:

Preliminary Status Review: of H vincesonal in nothern and base stimulation of the median status and to median with the manual status and cooperate with violation personally. If the manual status are cooperate with violation personal status and the manual status and the median status an

This is merely an examination of what you have and what is currently being done. Do you have a listing of entities that report personal property? If not, the preparation of such a list should be your first project. If you do, review it. When was the last time you updated it? Are entities that you or your staff members know about personally operating in your county and not reporting? If so, pursue them first.

Local Verification: wearing for supplicing all satisfaction on the great record record and an in-

Take out your local phone book. Check the white pages. Are all the business entities listed reporting? How about the Yellow Pages?

Local Contacts: Sausson out true a setting out base and base and ball would be awy it started to

Contact your county clerk. Do certain business entities require a special county license or permit to operate? Your county clerk can give you information, and possibly a listing of all entities that have purchased the license or permit. How about the municipalities in your county? They can provide you with the same kind of information, including franchisees. Give them a call. Explain what you desire, why you need the information, and how you will use the information. Above all, be courteous. Go over in your mind and try to recall if you might have some information that you can exchange. Try to offer something in return. Remind them that your endeavors mean a fair and equitable tax distribution among all taxpayers in their jurisdiction.

Final Listing:

Now you should have a pretty good listing of all possible taxpayers. Check them and recheck them against your list of reporting entities. Nothing upsets a taxpayer more than a request to report something that he has already reported. A request of this sort make him wonder if you and your office know what you are doing, and the last thing you want is someone in the business community questioning your competence.

Cover Letter & Questionnaire:

Now you are ready to prepare a cover letter and a questionnaire (See Exhibit I & II). Make them simple. The simpler you make it, the better. Quote pertinent statutes, making sure you quote

the most current statute and the correct citation. Send the letter and questionnaire out and request a response within a time frame you can meet. Say fifteen days!!! Whatever fits your schedule so that you can do a thorough job. Check all responses. Verify duplicates. Check companies reporting under subsidiary or parent company names closely. Be extra careful with the companies reporting under DBA's (Doing Business As).

Follow Up: present to reduce out on believen our reliable management to gaille and faupons to lighter

Sometimes the first questionnaire is lost, misplaced, forgotten, turned over to an employee who died, resigned, etc. Make a list of all the entities that do not respond and call them. Remind them of the questionnaire. Send them another, if necessary. If they do not respond to the second questionnaire, visit them personally. If the taxpayer still does not cooperate with you, explain what the law mandates (an estimate - more than likely, based on his competitors and probably a **HIGH** estimate) and proceed. Do not be intimidated. Base your estimate on an average from those reporting entities that are comparable to the one that you are forcing an assessment on. If you do not have a comparable company, call your neighboring assessor. If a taxpayer comes in, explain what you need to do.

If a taxpayer becomes upset, do not blame the "legislators for passing insane or unfair laws" or the "state for demanding compliance". Simply be courteous and state that it is the law. Do not try to defend the law and your purpose. **DO NOT SAY – "I AM JUST DOING MY JOB".** To the general public that is a lame excuse. Do not pass them on to someone else. This only makes **you** look like you really do not know what **you** are doing, and this is not the atmosphere you want to create. If you don't know, find out. Read the statutes. Learn the procedures. But do this long before the taxpayer is expected at your office.

Explain the law to the taxpayer. Explain the unfairness of the non-payment of taxes and how someone else may be paying additional taxes because of the omission or unreported portion. Try to focus on the entity and not on the individual. Use examples familiar to the taxpayer. (Don't talk about computers to a carpenter or about jackhammers to a dentist). Try to instill, in the taxpayer, a necessity for cooperation and fairness. Do not be intimidated with threats of legal action. If you do your job correctly, your assessment will stand all legal challenges. Be confident in your ability and, above all, be professional at all times. Remember your integrity and reputation is at stake. Make sure that the taxpayer is convinced that his entity is paying only a fair share and nothing else.

Continuous Compliance:

Continue pursuing other sources of information. A few examples:

- 1. Income Tax Listing
- 2. Specialized Publications
- 3. Construction Industries Listings
- 4. Utility Company Listings
- 5. City Water Department
- 6. City Gas Department
- only the state of Mailing List Agencies but to to be to the state of values out any stole state to the state of the state

Be aware that there is no end to compliance. Old entities close down. New ones replace them. New technologies make way for new types of businesses. Attempt to keep abreast of all developments.

Retail Grouping: 2006 2020 page 223 page 10 february 22 page 22 page 23 page 23 page 23 page 24 page 2

After everyone has reported, group the taxpayers by type. Compare the total valuations returned. Compare the taxpayer renditions within a Retail Group and analyze for averages. These averages can then be used for "Forced Assessments" against those within the group that do not report. Using the average valuation is easy. Using the average valuation within a retail grouping is also fair, logical and easily defended at a legal proceeding. (See Appendix II for a listing of "Retail Groups").

terrober faringer groung and marke accultance a COMPLIANCE of instance a afternoon tention a

In a large number of counties, individual taxpayers are not complying with current property tax laws. There are probably two reasons for this. The first one is that many employees at the assessor's office are not familiar with the Property Tax Code. The second is that no one is knocking on the taxpayer's door. Unfortunately, many taxpayers, consultants, accountants and attorneys are not aware of New Mexico Property Tax Laws. You may be surprised at the number of business people who simply do not know that their personal property is subject to property taxation. It is up to you to educate the taxpaying public. This is a great challenge for the county assessor's office and especially the personal property appraiser. Why not meet it? You can start today.

It is usually a good idea for the assessor's office to undertake a public information or awareness program. A regular property tax flyer should be part of the materials distributed by your local chamber of commerce.

Occasionally, when applicable, a press release should be prepared for your local paper. If you do not advertise your intentions, you do not get results.

INTERNAL REVENUE COMPLIANCE AND NET BOOK FOR IRS PURPOSES

An argument may be made to accept the net book value as carried on the books of the taxpayer for Federal Internal Revenue Service reporting purposes. This approach is contrary to New Mexico Law. Do not accept IRS Net Book Values.

New Mexico Statutes dictate using the IRS adopted class lives for the valuation of personal property assets and the percent good tables found in this manual. Nothing else is acceptable.

The return made by the taxpayer to the IRS is helpful. Get a copy from the taxpayer and review it to see whether the assets are listed on the taxpayer's depreciation schedule. If depreciation has been claimed for the prior taxing period, the asset should be assessed. Use the acquisition cost as it appears on the depreciation schedule and the recommended life listed in the Asset Class Life tables of this manual.

Remember, of course, that some depreciated assets are not subject to property tax. Licensed Automobiles, for example, are exempt. Our current law is somewhat lacking in the area of what should be done and common sense and logic should guide you in all cases. For instance, if a taxpayer is not reporting for Federal Income Tax purposes, but should be, the fact that he/she is not claiming a deduction for depreciation for federal income tax purposes does not dismiss him/her from property tax responsibilities. If the taxpayer has a business of any kind, he/she should be reporting their business income on their federal income tax report. A Schedule C, Schedule C-E, Schedule F or Schedule E should be filed. Form 4562 and supporting documents should be available for inspection to verify that the assets are or are not being depreciated. Remember that an asset may be legally expensed off in the first year (Section 179) for Federal Income Taxes and if it has been you can pick it up for assessment purposes only in the tax year after the fiscal year in which it has been expensed.

Another example is when an asset is purchased sometime after the prior year's Federal Income Tax Report is filed, but before the current year's Federal Income Tax Report is due. Logic would dictate that if the asset is located in your taxing jurisdiction on January first, you should put it on the tax roll if the asset is reportable for Federal Income Tax Purposes in that same year. The fact that our January 1st situs date, and the statutory reporting deadlines of February 28th both fall BEFORE the April 15th Federal Income Tax reporting deadline creates a gray area but the IRS has addressed it as follows:

"Depreciation for tax purposes begins when an asset is placed in service and ends when it is retired from service" and the fact that "the IRS considers an asset to be "placed in service" when it is in a condition or state of readiness and availability for its assigned function." ¹³

WHAT TO LOOK FOR

IN ALL CASES - Office furniture, office equipment, computers and computer software, telephones, typewriters, calculators, copy machines, fax machines, check writer machines, file cabinets, safes, coin operated machines, mail metering machines, tape recorders, and signs. Please note that custom software is exempt from property taxation. The following test is a helpful guide to determine if **computer software** is taxable or exempt from property taxation:

Computer Software Subject to Taxation

- 1) Software is readily available for purchase by the general public.
- 2) Software is subject to a non-exclusive license.
- 3) Software has not been substantially modified.

The return made by the taxpover to the PCS is helpful. Gas a

¹²Regs §1.167 (a)-10(b).

¹³ Rev. Rul. 76-238, 1976-1 C. B. 55.

Computer Software Not Subject to Taxation and Subject to Taxation and Subject to Taxation

- 1) Software is customized for the company only. Software is customized for the company only.
 - 2) Software is subject to an exclusive license. The galbitoson squi anomquips of bills around our
 - 3) Software is greatly modified. has thoroughpo kineas trained footby abod suspect galernill

Doctor's and Dentist's Offices - Special surgical and dental equipment, dental chair units, X-ray units, high-speed drill units, examination tables, operating tables, surgical and dental supplies.

Leasing Rental Agencies - Cars with out-of-state license plates, VCR's, DVD's, TV's, mercos

Retail Stores - Electronic cash registers, closed circuit TV systems, ice machines, signs, paint mixers, key making machines, basket carts, and forklifts.

Service Garages & Body Shops - small hand tools, electronic testing equipment, hydraulic lifts, drill press, buffers, grinders, tire changers, air compressors, tire balancing equipment, brake drum lathes, battery chargers, wheel alignment machine.

Banks - Safety deposit boxes, closed circuit TV's, money machines.

Travel agencies - Computers, software.

Restaurants & Saloons - Coin operated vending machines, coffee makers, ice crushers, beverage dispensers, mixers, slicers, grinders, glassware, silverware, crockery, linen, satellite dishes, and televisions.

Radio & Television Repair Strops - Tobe restors, PA Amplifiers, light & pewer units, volumeters

Recreation Centers & Bowling Alleys - coin operated machines, pinsetters, and billiard tables.

Propane Distributors - Propane tanks, pumps.

Motels, Hotels, Apartments, Rental Condos & Houses - linen (sheets, pillow cases, towels), televisions, beds, furniture, satellite dishes, floor buffers, stamp machines, ice makers, prophylactic and sanitary napkin vending machines, kitchen appliances.

Ranches & Farms - tractors, special tools, equipment, fuel tanks, unlicensed vehicles.

Manufacturing - special tools, jigs, dies.

Sawmills & Logging - conveyors, handling equipment, road equipment.

Printing & Publishing - photographic equipment, printing press, industrial paper cutters, & folding machines collators.

Beauty & Barber Shops - special tools and equipment, (shears, blow dryers, hair clippers), large hair dryers, televisions & CD players.

Water well drilling - drilling rigs, pumps, & special tools.

Cable Television Companies and Radio Broadcasting - head-end equipment, antennas and towers, satellite dishes, subscriber receiver boxes, testing equipment, coaxial cable, transmitter, monitors, studio equipment, tape recording and remote pickup equipment.

Nursing Homes - beds wheel chairs, special equipment, and oxygen tanks.

Leasing/Rental Agencies - Cars with out-of-state license plates, VCR's, DVD's, TV's, stereos, VCR & DVD Tapes.

Attorney's Offices - Libraries.

Contractors - Unlicensed vehicles, compressors, cement mixers, drill presses, lathes, sanders, table and band saws, joiners, shapers, welding equipment, milling machines, etc.

Laundry - Washers, dryers, dry cleaning machines, change machines, soap machines, folding machines.

Two-way Radio Equipment - repeater stations, transmitter-receiver console, poles, towers, antennas, power cables, telephone handsets, mobile decoders and encoders.

Radio & Television Repair Shops - Tube testers, PA Amplifiers, light & power units, voltmeters, signal generators, oscillators, calibrators, scanners, millimeters, battery testers, transistor testers, bench power supply units, analyzers, ammeters, color scopes, pulse generators.

Recreation Centers & Bowling Alleys - com operated machines, pinsetters, and billiard tables.

Motels, Hotels, Apartiments, Rental Condos & Houses - linen (sheets, pillow cases, towels), relevisions, beds, furniture satellite dishes, floor buffers, stamp machines, ice makers, prophylactic

Ranches & Farms - tractors, special tools, equipment, fuel tanks, unlicensed vehicles.

Manufacturing - special tools, pigs, dies.

Travel agencies - Computers, software.

Propune Distributors - Propane tanks, pumps.

Sawmills & Logging - conveyors, handling equipment, road equipment

Printing & Publishing - photographic equipment, printing press, industrial paper cutters. & felding machines collators

Beauty & Barber Shops - special tools and equipment, (shears, blow dryers, hair clippers), large ban dryers, televisions & CD players.

from the tangible property xidnaday deducted the research accumulated movies on

7-36-33 SPECIAL METHOD OF VALUATION; CERTAIN INDUSTRIAL AND COMMERCIAL PERSONAL PROPERTY.

- A. The following kinds of property shall be valued for property taxation purposes in accordance with the provisions of this section;
- (1) all property used in connection with mineral property and defined in paragraph (1) of Subsection B of Section 7-36-23 NMSA 1978 and Paragraph (1) of Subsection B of Section 7-36-25 NMSA 1978;
 - all industrial, manufacturing, construction and commercial machinery, equipment, furniture, materials and supplies subject to valuation for property taxation purposes and not subject to valuation under the provisions of Sections 7-36-22 through 7-36-32 NMSA 1978;
- (3) all other business personal property subject to valuation for property taxation purposes and not subject to valuation under the provisions of Sections 7-36-22 through 7-36-32 NMSA 1978; and
 - (4) construction work in progress that includes any of the items of property specified in paragraphs (1), (2) or (3) of this subsection.

B. I sal As used in this section: player that my stopped admittage researches as

- (1) "depreciation" means the straight line method of computing the depreciation allowance over the useful life of the item of property;
- "useful life of the item of property" means the "class life" for same or similar kinds of property as defined and used in Section 167 of the United States Internal Revenue Code of 1954 as amended or renumbered'
 - (3) "other justifiable factors" includes, but is not limited to, functional and economic obsolescence;
 - "schedule value" means a fixed value of an individual property unit within a mass of similar or like units established by determining the average unit tangible property cost of a substantial sample of such property and deducting there from an average related accumulated provision for depreciation per unit and an average of other justifiable factors per unit;
 - (5) "tangible property cost" means the actual cost of acquisition or construction of property including additions, retirements, adjustments and transfers, but without deduction of related accumulated provision for depreciation, amortization or other purposes; and
 - (6) "construction work in progress" means the total of the balance of work orders for property in process of construction on the last day of the preceding calendar year but does not include the equipment, machinery or devices used or available to construct such property but not incorporated therein.
- C. The value of individual items of property subject to valuation under this section, except construction work in progress, shall be determined as follows:
 - (1) the valuation authority shall first establish the tangible property cost of each item of property;

- (2) from the tangible property cost shall be deducted the related accumulated provision for depreciation and any other justifiable factors; and
- notwithstanding the foregoing determination of value for property taxation purposes, the value for property taxation purposes of each item of property valued under this subsection shall never be less than twelve and one-half percent of the tangible property cost of such item of property so long as the property is used and useful in a business activity.
- D. Construction work in progress shall be valued at fifty percent of the actual amounts expended and entered upon the accounting records of the taxpayer as of December 31 of the preceding calendar year as construction work in progress.
- E. The division may establish a schedule value for the same or similar kinds of property to be valued under Subsection C of this section for property taxation purposes. In arriving at a schedule value, the division shall:
 - (1) determine the average unit tangible property cost of a substantial sample of the same or similar kinds of property;
 - determine such unit average tangible property cost shall then be reduced by the average related accumulated provision for depreciation per unit applicable to the sample of the same or similar kinds of property and shall then be further reduced by an average of other justifiable factors per unit applicable to the same or similar kinds of property; and
 - (3) determine from the foregoing determination a schedule value for the same or similar kinds of property shall be determined and set forth in a regulation adopted pursuant to Section 7-38-88 NMSA 1978.
- F. The division shall adopt a schedule value for the following kinds of property:
 - (1) drilling rigs; and
 - (2) large off-the-road highway construction.
- G. Each item of property having a taxable situs in the state and valued under this section shall have its net taxable value allocated to the governmental unit in which the property is located.
- H. The division shall adopt regulations under Section 7-36-33 NMSA 1978 to implement the provisions of this section.

APPENDIX II

RETAIL GROUPINGS

- 1. FOOD STORES Super Markets, Neighborhood Grocery, Convenience Stores, Meat Markets.
- 2. BAKERIES Bakeries, Bakery combined with Restaurant.
- 3. VARIETY & GENERAL MERCHANDISE STORES Department Stores, Nickel & Dime.
- 4. APPAREL STORES Children & Infant's Wear, Ladies Wear, Bridal Shops, Maternity Shops
- 5. SHOE SHOPS Family Shoes, Children's Shoes, Men's and Boy's Shoes, Ladies Shoes and Hosiery.
- 6. DRY GOOD STORES Yard Goods, Curtain & Drapes, Luggage, and Leather.
- 7. HOME FURNISHING STORES Household Appliance, Radio, Television, Hi-Fis, Furniture, Floor Covering.
- 8. AUTOMOTIVE SALES New Car Dealers, Used Car lots.
- 9. GASOLINE SERVICE STATIONS Full Service, Self Service, Convenience Store w/gasoline.
- 10. HARDWARE STORES Paint, Glass, Wallpaper.
- 11. RESTAURANTS AND BARS Restaurants with bars, Bakeries with restaurant, Service Restaurants, Lunch Counter Restaurants, Fast Food, Drive-In Restaurants, Snow cone type Stands.
- 12. PACKAGE LIQUOR STORES
- 13. DRUG STORES Pharmacies, Drug Stores with Soda Fountain, Drug Stores with Lunch Counter.
- 14. JEWELRY STORES -
- 15. SPORTING GOODS Fishing Supplies, Fruit Stands, Bait Shops.
- 16. BOOKSTORES Card Shop, Souvenir Shop, Camera Shop, Tobacco Shop, Florist Shop, Coin Shop, Music & Record Shop, Video Rental Stores.

17. **BARBER SHOPS** 18. **BEAUTY SHOPS** RETAIL GROUPINGS DRY CLEANING SHOPS | Depolitoring to Manager | PEDIOTE CHOOSE 19. 20. LAUNDRY 21. **FUNERAL HOMES** REPAIR SHOPS - General Repair Shop, Plumbing Shop, Upholstery Shop, Shoe Repair 22. Shop, Television and Radio Repair Shop. 23. HOTELS/MOTELS - Chain Hotels, Private Hospitals, Nursing Homes, Furnished Apartments. 24. THEATERS - Indoor, Outdoor Drive-Ins. 25. GENERAL BUSINESS OFFICE - Real Estate, Insurance, Car Lot Office, Accountant's Office, Lawyer's Office, Dental Office, Doctor's Office, Chiropractor's Office, Veterinarian's Office, Optician's/Optometrist's Office. 26. RECREATION - Bowling Alley, Video Arcade. MEDICAL FACILITIES - Doctor's Office, Dental Office, Chiropractors/Acupuncture 27. Office, Ophthalmologist/Optometrist Office, Medical & X-ray Laboratories & Veterinarian's Office. 28. **BREWING & DISTILLING** RESTACRANTS AND BARS - Restaurants with bars, Ballerics with restaurant, Service

Personal property is divisible will XIQPENDIX III addition and intensible mental personal

STANDARDS ON VALUATION OF PERSONAL PROPERTY¹⁴ Approved December 2005 International Association of Assessing Officers

The assessment standards set forth herein represent a consensus of thought in the assessing field and have been adopted by the Executive Board of the International Association of Assessing Officers. The objective of these standards is to provide a systematic means by which assessing officers can improve and standardize the operation of their offices. The standards presented here are advisory in nature, and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with state law or the Uniform Standards of Professional Appraisal Practice (USPAP), USPAP and state law shall govern.

1. Scope

This standard is intended to provide recommendations for defining, classifying, discovering, reporting, verifying, and valuing personal property for ad valorem tax purposes. It is beyond the scope of this standard to address unique valuation issues that may arise in the appraisal of personal property associated with public utilities, telecommunications, railroads, or similar properties.

2. Introduction with the same state of the same

The purpose of this standard is to present methods that assessing officers can use to achieve uniform and equitable personal property valuation. Effective administration of a personal property assessment system depends, in part, on legislation and regulations that provide clear direction for determining the proper status of personal property for assessment and taxation. Such administration also requires an adequate budget to obtain the resources necessary to assess personal property accurately and equitably.

3. Definition of Personal Property

Property means an aggregate of things or rights to things whose possession is protected by law.

There are two basic types of property, real and personal. Real property means land or any interest arising there from, including land, buildings, easements, and affixed improvements generally classified as immovable.

Personal property by its nature is not permanently attached and therefore is movable. Criteria for distinguishing whether an item is real or personal property in a particular situation usually include intent of owner, means of attachment, and contribution to highest and best use of the property, case law, and statutory and legal guidelines.

¹⁴The "Standard on Valuation of Personal Property" as adopted by the Executive Board of the International Association of Assessing Officers is reproduced here with prior written permission of the publisher, International Association of Assessing Officers, P. O. Box 94573, Chicago, IL 60690-4573.

Personal property is divisible into two classes, tangible and intangible. Tangible personal property includes material items such as animals, watercraft, aircraft, motor vehicles, furniture and fixtures, machinery and equipment, tools, dies, jigs, patterns, and stock in trade (including inventories, supplies, materials in process, and other similar items).

Intangible personal property includes representations of rights to property; for example, money, shares, annuities, patents, stocks, bonds, notes receivable, insurance policies, accounts receivable, licenses, franchises, money market certificates, certificates of deposit, and copyrights.

An assessment statute should explicitly define the types of personal property subject to and exempt from assessment and taxation, thereby avoiding the expense of listing and valuing items of uncertain assessment status. State and provincial agencies should provide supplementary guidelines and clarifications as required. Legislation should also explicitly define the situs of personal property for assessment purposes and should specify a common assessment date for all taxing authorities.

4. Discovery of Personal Property

The extent to which taxable personal property can be assessed depends upon its discovery. Disclosure of personal property is often contingent on initially identifying the owner of the property. Complete discover requires adequate manpower and supporting resources. Taxation agencies should be empowered to issue binding rules and regulations covering the discovery of personal property. Basic sources for the discovery of personal property and its owners include:

- 1. previous assessment records
- 2. physical inspections
- 3. personal property listing forms
- 4. real property field appraiser reports and records
- 5. previous audits
- 6. state and local sales tax permits
- 7. city and county business licenses
- 8. credit reports
- 9. chamber of commerce memberships
- 10. new business listings from the news media
- 11. property transfer documents program branches viscours to people and some small
- 12. classified advertisements against and the graduate made south gradual account.
- 13. telephone directories
- 14. city directories
- 15. accounting records, including financial statements
- 16. income tax returns (state and federal)
- 17. internet research on business operations and contacts
- 18. web sites, specifically leasing and sales the state of the state o
- 19. public records (e.g., trade name records, corporation charters, partnership articles, and assumed name notices);

Once the property has been discovered and the owner identified, an appraiser should systematically inspect the property and establish an account or record for the owner (or business). A standard form or checklist, showing the date of inspection, should be used for this purpose. The

"The "Standard on Valuation of Personal Property" as adopted by the Executive Board of the

appraiser should speak to the owner or manager of the property, explain the purpose of the visit, and then obtain the necessary data from the owner, manager, or other appropriate persons.

Information that should be obtained about a business includes the following:

- 1. name of the business
- 2. type of business (e.g., restaurant or motel)
- 3. type of ownership (e.g. sole proprietorship, partnership, franchise, or corporation)
- 4. mailing address of the business
 - 5. name and address of the owner(s)
 - 6. telephone number of the business
 - 7. name and title of the person supplying the information
 - 8. name, address, and telephone number of the party keeping records for the business
 - 9. beginning date of the business and business fiscal year
 - 10. e-mail addresses
 - 11. for leased equipment, the name and address of the lessor, information on the equipment (including name of manufacturer, date of manufacture, description, model number, serial number, list price, and original cost if available), and lease number, terms of lease (if possible, a copy of the lease agreement should be obtained)
- 12. for loaned or consigned items (e.g. vending machines, amusement devices, and juke boxes), the name and address of their owner(s) and a brief description
 - 13. whether a business rents or leases items in its inventory as part of its normal operation, for such items may be assessable inventory
- 14. the nature of any leasehold improvements, because these may be assessable as real property and care should be taken to avoid double assessment and taxation
 - 15. a list of equipment owned by the business but located at another site within the jurisdiction, including a brief description and address

5. Reporting of Personal Property

In an ideal world appraisers would physically list individual personal property items. Time and personnel constraints, however, usually dictate the use of a reporting form completed by the taxpayer or his agent, supplemented by periodic audits by the appraiser. Reporting forms should be mailed within sufficient time to allow their proper completion and return. A cover letter should accompany the form. This letter should identify the tax year, explain the purpose of the form, reference applicable statutes, state the required return date, contain instructions for completing the form, and include a telephone number for obtaining assistance.

Personal property reporting forms for machinery and equipment usually have one of two formats. One format is based on reporting original costs by type of property and by year of acquisition. This permits the appraiser to apply appropriate cost trending and depreciation factors against reported costs for each category of machinery and equipment. This format requires the property owner to recalculate total acquisition cost for each category each year. There is, though, no itemized list that allows the appraiser to verify complete reporting on an item-by-item basis.

The second, more extensive format is based on an initial itemized listing of all items of machinery and equipment, including manufacturer, model number, serial number, and year and cost of acquisition. Items of the same type, however, can be generally be grouped. The taxpayer then

need report annually only new acquisitions and deletions, again along with appropriate descriptions and acquisition costs. This system promotes verification and valuation accuracy, since each item or grouping of similar items can be separately trended or depreciated or both. Such a system, however, also requires the assessor to maintain a permanent file of all items of personalty.

With either format, the instructions on the form should make clear which items are to be reported and which items are to be excluded. Special attention should be given to leasehold improvements, equipment leased from others, inventories, and equipment awaiting installation. The instructions should also specify whether reported costs should include freight costs, installation costs, taxes, or fees.

6. Verification and auditing anideed which are no nothing an accordance which the same of the same of

6.1 Authority

Statutes should give assessors and their representatives the authority to examine the property, books, papers, and accounts of taxpayers. Statutes should also provide appropriate penalties for those who fail to file in a timely manner or who deny the assessor access to property and records. Penalty for failure to make a report as required under Section 7-38-8 of the Property Tax Code is to applied in the amount of (5%) Five Percent of the property taxes ultimately determined to be due on the property.

6.2 Audit Program

The assessor should establish an audit program designated to facilitate the full and proper listing of all personal property in the assessment jurisdiction. In general, emphasis should be placed on the audit of new accounts, major accounts, accounts with significant changes from the previous year, and accounts that are suspected of being improperly reported. All accounts should be audited periodically, however. The purpose of an audit is to verify that all personal property items have been reported and that the information given is accurate. A physical inspection will help to verify the completeness of the reports.

In addition, the appraiser should examine a detailed plant ledger or similar record, if available, that provides such information on each item as description, serial number, manufacturer, date of purchase, date of installation, location, acquisition cost, depreciation charges, and retirement provisions. The appraiser should verify that assessable items have been completely and properly reported. It is important that acquisition costs include charges for freight, taxes, fees, and installation, if applicable.

In determining whether all assessable items have been reported, special attention should be directed to standby equipment, permanently idled equipment, retired or fully depreciated equipment, and uninstalled equipment. Regardless of book values, such equipment and inventory should be listed and valued unless specifically exempted. In general, the status of personal property as of the assessment date determines its assessability and situs for tax purposes.

The appraiser should compare total reported costs with those shown in the general ledger or balance sheet of the business in order to verify that all property has been reported.

The appraiser should verify that leased items, of which the business is either the lessor or lessee, have been properly reported and assessed to the proper party. If leasehold improvements exist, the appraiser should ensure that they are being assessed on either the real property or the personal property roll.

Simultaneous review of real and personal property records can also help to assure complete assessment of property.

Time and cost considerations sometimes dictate that the appraiser may not be able to verify the proper reporting of each item of personal property at each site or business being audited. Often, verifying a sampling of major items listed in the detailed plant ledger, a walk through inspection, and an examination of the general ledger, balance sheet, or other appropriate records will suffice. It may also be helpful to check a sample of recent invoices to see if the taxable assets have been properly reported. The overall objective of the audit and verification process is to promote proper reporting to the extent possible with available resources.

7. Valuation surrangue as assistations believed event area absorpts and assistance related of

7.1 Trade Level against built hand made out of another rechang to ten sac vitaging district and another rechanges are rechanged and another rechanges and

The appraiser should value personalty at the level of trade at which it is found. Such considerations are particularly important in inventory valuation. All approaches to personal property valuation should take into consideration trade level, which refers to the production and distribution of a product. The appraiser should recognize the three distinct levels of trade: the manufacturing level, the wholesale level and the retail level. Incremental costs (such as freight overhead, handling, and installation) are added to a product as it advances from one level of trade to the next, thereby increasing its value as a final product. The value of goods will differ depending on the level of trade.

7.2 Valuation Techniques

The cost, income and sales comparison approaches should be considered in the appraisal of personal property. The degree of dependence upon any one approach will change with the availability of reliable data. In addition, value-per-square-foot figures developed for comparable properties can be used to check the value estimates derived from the standard appraisal approaches. Such figures can also be used when the data required for other approaches are unavailable.

7.2.1 Cost Approach

Costs used in the cost approach can be original acquisition, replacement or reproduction costs although often only original or acquisition costs are readily available for personal property. The cost approach provides an estimate of value based on the depreciated cost of the property. In applying the cost approach to personal property, the appraiser must identify make and model number of the personalty, year acquired, and total acquisition costs including freight, installation, taxes and fees. Acquisition costs of equipment acquired pursuant to a lease-purchase agreement should include the total payments, not just the final payment. The acquisition costs should then be trended and depreciated as appropriate to reflect current market values unless statutes or specific market data dictate otherwise.

The assessor should recognize that appraisal and accounting practices may differ in depreciating machinery. Accounting practices provide for recovery of the cost of an asset, while appraisal practices strive to estimate a value related to the current market. Appraisal practice should consider depreciation in the forms of physical deterioration, functional obsolescence, and economic obsolescence.

Useful guidelines in the form of depreciation schedules or tables are available from central assessing authorities, professional revaluation companies, and appraisal publishing firms. Generally these guides are sufficiently accurate for use in mass appraisal or property. However, there are always particular types of property where accrued depreciation defies the use of guides and can only be estimated by applying experience and judgment.

If guides do not exist for specific types of personal property, it is recommended that they be developed.

7.2.2 Sales Comparison Approach

The sales comparison approach may have limited application in appraising machinery and equipment used in business, since sales of used items are generally few and are often liquidation sales, which typically are not at market value. On the other hand, list prices, including delivery costs and sales taxes, when supported by the marketplace, can be good indications of value. Care must be taken to assure that the property is valued at the proper level of trade. Trade and cash discounts should be subtracted from the list prices, particularly if the equipment sold is still at the wholesale level of trade.

If reliable sales data are available, the adjustment process can be applied in the same manner as in real estate, with one exception; sales of comparable real properties usually have a positive adjustment for time because of appreciation. Since depreciation of machinery and equipment may outpace inflationary effects, sales of this type of property may require a negative adjustment for time.

7.2.3 Income Approach sorges and was made approach to sought sail wite got laureted

The income approach produces an estimate of the present worth of income to be received in the future. To apply this approach the assessor must estimate the income stream over the remaining economic life of the subject equipment. Typical gross incomes may differ under various leasing arrangements, although lessors may be able to supply average gross revenues for each type of model of equipment. The historical pattern of net income streams, together with an analysis of current leasing patterns, will suggest the likely shape of future income streams. The capitalization technique chosen should be consistent with the anticipated income stream.

When reliable data on equipment leases are available, the income approach can provide good value estimates. Lessors should be required to document operating expenses to be deducted from the gross income. These expenses include management expenses directly associated with the production of lease revenue, equipment maintenance expenses, and the like.

Developing a capitalization rate is a critical step in the capitalization process. Capitalization rates contain provisions for return on investment (discount rate) and capital recovery (return of the

investment). In addition, property taxes may be accounted for as a component of the capitalization rate. The discount rate compensates investors for their entrepreneurial efforts; it is determined by the anticipated rate of return and the risk associated with a particular investment. Capital recovery is a provision for recapture of the investment over its economic life.

Data on the economic lives of equipment can be obtained from a number of sources. Lessors are perhaps the best source, although typical economic lives should be documented with dates of acquisition and disposal of actual items. These data can be used to estimate recapture rates. When applying the income approach, consideration should be given to the salvage or scrap value, if any, when the equipment has reached the end of its normal life expectancy.

The cost approach may be used in the valuation of leased equipment but must be milized

In cases where equipment is both sold and leased, gross income multipliers should be developed. Gross income multipliers can provide reliable value estimates for personal property items that have similar operating expenses, discount rates, and remaining economic lives.

7.3 Valuation Guidelines for Tangible Personal Property

As discussed in section 7.2, the cost, income and sales comparison approaches should be considered in the appraisal of tangible personal property. However, certain types of personal property do not readily lend themselves to development of all three generally accepted approaches. If sufficient sales data are available to support use of the sales comparison approach, it should receive primary consideration. In many instances, however, sufficient sales data are not available, and in these instances more reliance in placed on the cost approach or the income approach.

The following are procedures typically used in the valuation of common types of personal property.

7.3.1 Machinery and Equipment autorq group believes brodieve box . Alsheiser . rodal to assure

Machinery and equipment are items of personalty used in the normal conduct of business, not permanently attached and, unlike inventory, not intended to be sold. Factors that influence the valuation of machinery and equipment are utility, usefulness to the owner, and ability to produce income. At the end of economic life, however, consideration should be given to salvage or scrap value. The market value of machinery and equipment typically follows a declining path once the assets are acquired and put into operation.

The most common and generally applicable approach for the valuation of machinery and equipment is the cost approach, although the sales comparison approach should receive primary consideration when adequate data are available. In particular, small equipment for which there is often an active resale market may lend itself to valuation by the sales comparison approach.

Tools, dies, jigs, and patterns generally have very short lives and therefore are often appraised at book value.

7.3.2 Furniture and Fixtures

The same procedure as described for the appraisal of machinery and equipment is generally used in the appraisal of furniture and fixtures.

investment). In addition, property taxes may be accounted for as a commentation of the comment.

The valuation of leased equipment is complicated by such factors as the wide variety of leased equipment, the variety of leasing arrangements, rapidly changing technologies, and changing market conditions. These factors can cause the quality and quantity of available market data to vary.

The income approach can be used in valuing leased equipment since data on sales and rental rates are usually available. When sales data are available, emphasis should be given to income multipliers derived from market data and to the sales comparison approach.

The cost approach may be used in the valuation of leased equipment but must be utilized with caution, since markups of cost to list prices may vary from one company to another on the same type of equipment and also vary with the level of trade. If manufactured cost is the only information that is reported, it is recommended that the assessor try to obtain more data from the lessor or try to compare the equipment in question with similar equipment of known cost.

7.3.4 Inventories as gosmontes sales but amount too add to notice in becaused a

The term *inventories* includes specific categories of goods held for resale in the course of business, goods in the process of production, and raw materials.

7.3 Vultation Cuidelines for Tangible Personal Property

The classification of certain types of goods as inventories or otherwise will change depending on the trade level at which the appraisal is being made. Machinery and other equipment that remains classified as inventories at the manufacturing, wholesale, and retail levels become machinery and equipment upon reaching the end user.

Inventory valuation, both for work in process and for finished goods, should include the value of labor, materials, and overhead expended during production.

There are many valuation methods for estimating the value of inventories for assessment purposes. Some of the more common ones are: 1. Cost of goods sold. 2. Gross profit. 3. Retail pricing. Caution should be exercised when estimating inventory values from the owner's accounting records, since most accounting systems use an original acquisition cost basis for pricing inventory and do not necessarily reflect market value as extracted from the marketplace. The assessor should be aware of typical turnover rates when valuing inventory.

7.3.5 Supplies bloods described as seed of the sales of t

Supplies are stocks of goods intended to be consumed during the production process, but are not part of the raw materials inventory that is processed into the finished product. Examples of supplies include chemicals, clothing, pallets, paper, fuels, and repair parts. Unlike inventory, supplies are not held for resale.

Supplies should be valued at their acquisition cost.

7.3.6 Consigned Goods a visuidokm to lazierenta add not bedirozab za antibaccin amas ad l'

Consigned goods are personal property in the possession of an agent, held for sale by that

7.3.2 Furniture and Fixtures

agent. They should be valued, at the appropriate level of trade, as part of the consignor's inventory.

7.3.7 Imports and Exports exercise for Citeria for Classical M. Allan. M. Al

Assessors should be aware of the legal status of import and export merchandise in order to determine its taxable status.

If there is no exemption provided by statute, then the techniques used in estimating the value of inventories should be utilized in valuing imports and exports.

7.4 Valuation Guidelines for Intangible Personal Property

Intangible personal property is exempt from property taxation in New Mexico. If tangible personal property were allowed to be valued the discovery, reporting, verification, and proper valuation of intangible personal property would be a difficult process and can be expensive. The methods for discovering, reporting, verifying, and auditing intangibles are the same as for tangible personal property, however. Pertinent information required includes type of asset, name of issuer, date of acquisition, legal life, expected useful life, face value or par value, market value, dividends or other income. Various published sources provide information on the selling price of intangibles.

Assessment of intangibles should be administered by state-level governments since these governments normally have income tax responsibilities and income tax returns are one of the most important sources of discovery of intangibles. Statutes should provide concise guidance on the assessment of intangibles. The benefit/cost ratio of taxation of intangibles is such that many states have exempted intangible personal property from taxation.

Selected References

California. State Board of Equalization. Assessment Standards Division. *The Appraisal of Equipment, Inventory and Supplies*. Assessors Handbook 571. Sacramento: California State Board of Equalization, Assessment Standards Division, 1974. 137 p. This handbook contains an excellent discussion of valuation

methods; although written to conform with California laws, much of the discussion is of general interest. The Board also publishes *General Audit Guidelines* (Assessors Handbook 504) and *Management of the Business Property Program* (Assessors Handbook 503). Substantial personal property manuals are also issued by Arizona, Tennessee, and Washington.

Clatanoff, Robert M. Tangible Personal Property: Valuation, Assessment, and Taxation. Bibliographic Series. Chicago: International Association of Assessing Officers, Research and Technical Services Department, 1982. 20 p. A selected annotated bibliography that is divided into three sections. The first section is "Assessment Methods and Practices and Tax Policies"; the second is governmental manuals on personal property; and the third is "Price Guides, 'Blue Books', Indexes, etc.".

Gossett, James F. "Assessment Law Notes: Problems in Intangibles Taxation." *Property Tax Journal* 3 no. 4 (December 1984): 277-88. Review of case law dealing with many aspects of intangible personal property assessment and valuation, for example, who should pay, situs, valuation, exemptions, discrimination.

O'Keefe, Kevin M. "The Classification Issue and the Law of Fixtures: A Chattel by Any Other Name..." *Journal of State Taxation 2* no. 1 (Spring 1983): 37-57. A survey of case law on the law of fixtures, focusing on the attachment doctrine, the institutional doctrine, the integrated industrial plant doctrine, and

the material injury test: Illinois, New Jersey, and California are featured. See also the article following.

Hyman, M. Allan. "Commercial Property Assessments: Criteria for Classifying Personal Property as Real Estate", 59-66.

Skaff, Michael S. "Computerized Personal Property Valuation Models" *International Property Assessment Administration* 7 (1974): 194-201. A paper that examines the use of computers in the administrative function (computation of assessed values, bills and rolls) and in the analysis of the valuation function (including determination of property life).

Washington State Association of County Assessors and Washington State Department of Revenue. Taxpayers Guide to Personal Property. (Olympia): Washington State Department of Revenue, Property Tax Division, 1984. 12 p. A compilation of information on the personal property tax in Washington, most of the paragraphs with reference to the state statutes-definition, property subject to taxation, listing (with responsibilities of assessor and taxpayer), situs, verification, valuation (of 12 kinds of personal property), exemptions, appeal, etc. An example of the kind of brief guide that can be issued to assessors and property owners alike.

Assessment of usungibles should be administered by state-level governments since these governments normally have income tax responsibilities and income tax retains are one of the most important sources of discovery of intangibles. Statemes should provide carcise guidance on the assessment of mangibles. The benefit cost rate of taxation of intangibles is such that many states have exempted intangible personal property from taxation.

Cabifornia State Board of Equatization, Assessment Standards Davision, The Approxim of Equipment Programs and Supplies, Assessors Handbook S71. Sacramento: California State Board of Equalization Assessment Standards Districted 1971 1971. This bundleret contains an equation discussion of several and account of the contains an equation of the contains.

numbeds, attinuagh written to conficen with California laws, much of the discussion is or general interest. The Board also publishes General Andir California (Assessors Handbook 504) and Management of the Board also publishes Frequency Program (Assessors Handbook 503). Substantial personal property manuals are also asseed by Arrona, Tennessee and Washington.

Clararoff, Erbert M. Transible Personal Property, Unhanced Assessment, and Tarquest. Bibliographic Series. Cincago International Association of Association (Macana, Research and Technical Services Department, 1982-20 p. as relected amountated hibliography that is divided one three accuses. The first section is Assessment Methods and Practices and Tax February; the second is governmental numeris on personal property; and the third is "Prace Guides, Title Books", Indexes, etc."

Joseph James F. "Assessment Law Notes: Problems in Intaggibles Lavation." Property (as Journal Line 4 December 1964): 277-88. Review of case law dealing with means aspects or extensible personal property assessment and valuation, for example, who should pay sints, variation, example discrimination.

O Keefe, Kevin M. "The Classification Issue and the Law of Fixtures: A Chatter by Any Other Mane..." Internal of State Taxation 2 no. 1 (Spring 1983): 37-57. A survey of case law on the law of fixtures, focusing on the attachment docume, the institutional docume, the integrated advertical plant docume, and

Item da Tali. Naga	Age/Life Table
Barber & Beauty Hand Tools	іпетіціпрії 1817 <mark>3</mark> эністраіз
Bowling Pins	ingint Ausyser
Chain Saws	arginas M. XA
Costumes/Tuxedo/Bowling Shoes Rentals	าะกุลเจะรู้สู่เล่าสูงปรุกกั
Dry Ice Boxes	dower Disglay Stands
Flipper Games	75 System
Manufacture of Fabricated Metal Products/Special Tools Jigs, Dies,	arcontouse Equipment
Fixtures, Molds, Patterns, Gauges, Returnable Containers & Drawing	Promocalder Line
Manufacture of Finished Plastic Products/ Special Tools Jigs, Dies,	age Posts Medical Degra
Fixtures, Molds, Patterns, Gauges, Specialty Transfer & Shipping	are arguerit da.
Devices Company	risacioleV listingCI-levitroli
Manufacture of Glass Products/Special Tools	olimii laradii aliifoli
Molds, Patterns, Pallets	alm Pilote PDAs
Pagers	Instructional Supplement
Plastic Pallets & Totes	algus (8 tatod)
Specialty Transfer & Shipping Devices	empleyed 312 to this
Steel racks to transport automotive glass	ugan I negoli 3 T. S. orba
Video Game Units	3 epitodos
Videos, DVDs, Cameras & Recorders	3 memo/
	t lake) mengapa salam
Fish processing equipment	mondy (Eleganics)
Flaking trays	4 42. Lawer
	ment la distributa
Manufacture of Rubber Products/Special Tools & Devices Jigs, Dies,	
Mandrels, Molds, Lasts, Patterns Specialty Containers, Pallets, Shells	
Tire molds, Rings, Insert plates	Salafacile unitable
Oak Wine Barrels	4
Palletized containers	
	ราสาดในแรก ก∖_้นอกกละของส
	mata Roman alguri sigazi
ATM Portable Machines	oolumuu sii si5osu sissa.
Auto Diagnostics - Electric	5 - mestrolai
Blood Pressure Gauge	State Waves national
CAD/CAM Equipment	ATAZAN ATAMATAN MANAMATAN
Cash & Coin Dispensing Machine	5 rosatinda 5 rosatinda 5 rosatinda 1 rosa
Cash Register	×1550 3 fr Hair.
Cellular Phone	neumania sentre ilian
Coin Master Machines Coinstar Machines	voideament (e.g. 2 de rubel)
Copy Machine	mineriz formo <mark>5</mark> olombiai:
Currency & Coin Counters (Banks & Credit Unions)	menangan pada panangan
Diagnostic Scanners	used source points (light
Digital Cable Box Converters	M SantilgerA of Vottement
Digital Cameras Digital Cameras	กลเรียกในสิ่งเรียกเลือกเรียกเ
Digital Kiosks Remarks Republication of the Company	
Digital Printing Press	communical Shortesist (
Digitizers O	Kurkanoo galbigadi kaansi
Electronic Cash Registers	elosan euri ios Šiongdinoi
Licentine Cubit Registers	3

Item der MillogA	Age/Life Table
Electronic Test Equipment	Parter & 15 and Hand Pools
Engine Analyzer	Bowling P.5
FAX Machine	5ws2msd)
Fingerprint Scanner	Costumes: Coxedo/Bowling Shoes Remais
Flower Display Stands	Dry Joe Bo č es
GPS System	Hipper Ga.Zes
	Mandactu & of Fabricated Metal Products/S
	France Notes Paterns Gages Rearing
	Manufacture of Fundamine Products S
	Fixtures, NC (tts, Persons, Gauges, Specialty
Medical-Dental-Veterinary Hand Tools	Devices 5
	Manufacture of Glass Products/Special Tool
Palm Pilots - PDAs	Mislos, Paterns, Paliers
Phone Equipment	5 2109617
Phone System	Plantic Pat & Total
Point of Sale Systems	Specialty 16 along Suppling Desires
Radio & TV Repair Equipment	sage enformation recognists 5.2 and last
Robotics	hell 5 and oskiv
Scanner	Videos, D/6 to Cuneras & Recorders
Tanning Equipment (excl. Spray Tanning Booths)	Boxes backts care.
Testing Equipment	я эт остобия соция и от
Timing Light	5 sat palas f
Ultrasonic Medical Equipment	Frodes: St. Zuage special hundrogeness
	Manuscraft of Rubber Products/Special Te
FARTE SELECTION OF A STATE OF A S	Mandrels : A olds, Laws Posters Specialty C
Adding Machine	The molde brings, lasers place.
Analog Copier	Cost Wine Danels
Assets used in manufacture of concrete & concrete	
Assets used in manufacture of pipe	Returnable 6 alter
Assets used in manufacture of pottery & related pro	oducts 6 ducts
Assets used in manufacture of tile	Anusument 6 uke Boxes
Assets used in manufacture of viteous-china plumbi	ng fixtures 6
Assets used in the manufacture of brick	Age Dings 6 steer blacket
Calculator	Blood Present Gauge
Cementing service assets	CASK AM ⁸ equipment
Chemical treatment assets	Cash & Co Despensing Machine
Cutting of Timber	Cash Register
Digital Copiers	Collolar Phono
Duplicating Equipment	Com Musto Macintos
Electronic Communications Systems used to manuf	facture 6
Electronic Control Systems used to manufacture	6 on V you
Electronic Instrumentation Systems used to manufa	cture 6 vaccina)
Exploration service assets	Diagnostic 3 canvers
Frequency & Amplitude Modulated Transmitters &	Receivers Receivers
Electronic Switching Stations, Television Cameras,	
Record & Tape Recorders, Computers, Computer P	
& Electronic Instruments	Engital Pin 6 in 6 Proces
General Building construction assets	Dublicans 6
Geophysical service assets	Plantonia 6 at Panistace

Item	Age/Life Table
Heavy construction assets	6
Logging machinery & equipment and inclinational all relative	Air laspari 6 cots: Air Beards.
Manufacture of Electronic Components, Products & Systems	Amuzenera Ridos - Porcaplo
Manufacture of Other Stone & Clay Products	YEARS PORTER
Manufacture of Primary Nonferrous Metals/ Special Tools Jigs	Dies
Molds, Patterns, Fixtures, Gauges, Drawings	Control of the Contro
Marine construction assets	Arrow Box - Solar Privated
Micro-computers	Zangy///A
Oil & Gas Well Drilling Assets	6
Operative & investment builders assets	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Perforating service assets	Bakery Lapsyment
Personal Computers & Peripherals	Bakery Lup mene En eer de Houely Equepment
Plugging service assets	BBQ Graff roller Propue
Real estate subdividers assets	Blower BotcPack
Special Trade construction assets	Breaker (600) ine
Anesthesia Machine	
Photo Company of the	Values
Data Processing Equipment and Main Frame	7
Heart Monitor	manajunii q a dii radamii
High-Tech Medical-Vet Electronic Equipment	Transport of the
Lottery Video Terminals	771104 (60)
Mainframes & Peripherals	Can Opene 7 Cedater
Manufacture of Knitted Goods	Copentry Bred Tools
Microscope	i mpuli blogati biyen
Cardiovascular/Computerized Conditioning Fitness Equipment	158 ST1 100 MT1
Grocery Equipment	8 bguiltons O
Manufacture of Textile Yarns	
Pay Phone	A
Pool Tables	a company supplies a
Shopping carts (all)	Horrig - mangarita 8 Mai - Fazinta
Time clocks	CHELLER SAM
Cameras, Film Chains, Video Tape Recorders, Lighting Remote	nz gweiG (zi
Location Equipment	V1.0000
Manufacture of Apparel & other finished products	Glothing Styre-Paralisings
Remote Location Equipment	9
Assets used to manufacture basic inorganic chemicals	9.5
Assets used to manufacture basic organic chemicals	9.5
Assets used to manufacture film	9.5
Assets used to manufacture nonwoven fabrics	9.5
Assets used to manufacture photographic paper	9.5
Assets used to manufacture sensitized photographic paper	9.5
Assets used to process man-made fibers	9.5
Manufacture of Chemical & Allied Products Acoustic Gun	9.5
Actuated Power Fasterner	value all more market and 3
1964	10
Agricultural Equipment	10
Agricultural Machinery	10 10 10 10 10 10 10 10 10 10 10 10 10 1
Agricultural Machinery	
Air Compressors-Small Air Conditioner	TO THE PARTY OF TH
All Collulations	TO STREET

Air Impact Tools: Air Borads, Air Drills, Mechanical, Nailers, 10 Amusement Rides - Portable 10 Animal Husbandry 10 Apt. Motel & Hotel Furnishings 10 Arch Spreader 10 Arrow Board - Solar Powered 10 ATVs/Quads 10 Auger 10 Backfill Tamper - Air 10 Bakery Equipment 10 Barber & Beauty Equipment 10 Barber & Beauty Equipment 10 Barber - Back Pack 10 Brewery 10 Brewery 10 Brewery 10 Butcher Shop Equipment 10 Butcher Shop Equipment 10 Butcher Shop Equipment 10 Can / Bottle Crusher 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Chiel - Air 10 Chigler - Air 10 Clock 10 Clothing Store Furnishings 10 Clock Oling Store Furnishings 10 Concrete Blades 10 Concrete Blixer 10 Concrete Blixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blixer 10 Concrete Blades 10 Concrete Blixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blixer 10 Concrete Blixer 10 Concrete Blixer 10 Concrete Blixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Condensing Units 10 Concrete Blixer 10 Condensing Units 10 Concrete Blixer 10 Concrete Bl	Item	Age/Life '	
Amusement Rides - Portable Animal Husbandry Apt. Motel & Hotel Furnishings Arch Spreader Arrow Board - Solar Powered ATVs/Quads 10 AVTS/Quads 10 Backfill Tamper - Air Bakery Equipment 10 Barber & Beauty Equipment 10 Barber & Beauty Equipment 10 BBQ Grill/Broiler Propane Blower - Back Pack Breaker - Gasoline Brewery 10 Broiler 10 Bus Cart Butcher Shop Equipment 10 Butcher Shop Equipment 10 Can Opener Counter Can Opener Counter Can Opener Counter Can Opener Counter Carpet Blower Dryer Carpet Cleaner Centrifuge Checkstands 10 Chiel Care Furniture Chippers - Small Circular Saw 10 Clay Digger - Air Clock Clothing Store Furnishings Coffee Maker 10 Come-A-Long Comeras 10 Concrete Bucket 10 Concrete Blades 10 Concrete Bucket 10 Concrete Bucket 10 Concrete Finisher 10 Condensing Units Core Drill Machine Core Outling Machine Cotton Candy Machine 10 Coticoles, System Furniture	Air Impact Tools: Air Boards,	Air Drills, Mechanical, Nailers,	erizeo I
Animal Husbandry 10 Apt. Motel & Hotel Furnishings 10 Arch Spreader 10 Arrow Board - Solar Powered 10 ATVs/Quads 10 Auger 10 Backfill Tamper - Air 10 Bakery Equipment 10 Bakery Equipment 10 Barber & Beauty Equipment 10 Blower - Back Pack 10 Breaker - Gasoline 10 Breaker - Gasoline 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Broiler 10 Butcher Shop Equipment 10 Can - Bottle Crusher 10 Can Opener Counter 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Cleaner 10 Carpet Cleaner 10 Checkstands 10 Child Care Furniture 10 Child Care Furniture 10 Cloying Sorre Furnishings 10 Clothing Store Furnishings 10 Con-op Laundry Equipment 10 Comental Equipment 10 Comental Square 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Finisher 10 Concrete Finisher 10 Concrete Blades 10 Concrete Finisher 10 Concrete Finisher 10 Concrete Finisher 10 Concrete Blades 10 Concrete Blades 10 Concrete Finisher 1	Amusement Rides - Portable		
Apt. Motel & Princishings 10		10 of Other Strate & Clar Products	Manufac
Arrow Board - Solar Powered 10 ATVs/Quads 10 Auger 10 Backfill Tamper - Air 10 Bakery Equipment 10 Barber & Beauty Equipment 10 BBQ Grill/Broiler Propane 10 BBQ Grill/Broiler Propane 10 Brewery 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Broiler 10 Broiler 10 Broiler 10 Broiler 10 Broiler 10 Butcher Shop Equipment 10 Can Bottle Crusher 10 Can Abottle Crusher 10 Can Opener Counter 10 Can Opener Counter 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Child Care Furniture 10 Child Care Furniture 10 Child Care Furniture 10 Child Care Furniture 10 Clock 10 Clothing Store Furnishings 10 Clothing Store Furnishings 10 Clothing Store Furnishings 10 Clothing Store Furnishings 10 Connent Equipment 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Mixer 10 Concrete Drill Machine 10 Cotton Candy Machine 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	10070486	s at about busing value Metals were the 10.	
ATVs/Quads ATVs/Quads AUger Backfill Tamper - Air Bakery Equipment Bakery Equipment Barber & Beauty Equipment Blower - Back Pack Breaker - Gasoline Breaker - Gasoline Brewery 10 Broiler Bus Cart Bus Cart Bus Cart Bus Cart Bus Cart Bus Cart Can / Bottle Crusher Can Opener Counter Capentry Hand Tools Carpet Blower Dryer Carpet Cleaner Centrifuge Checkstands Child Care Furniture Chippers - Small Clay Digger - Air Clock Clothing Store Furnishings Coffee Maker Con-A Long Communications Equipment Concrete Blucket Concrete Blucket Concrete Blucket Concrete Finisher Construction Heater Construction Controll Machine Core Vacuum Pump Cotton Candy Machine Cotion Candy Candy Candy Can	-	allen Fixtures Causey Drawague	
ATVs/Quads 10 Auger 10 Backfill Tamper - Air 10 Bakery Equipment 10 Barber & Beauty Equipment 10 Barber & Beauty Equipment 10 Biower - Back Pack 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Bus Cart 10 Bus Cart 10 Bus Cart 10 Cameras 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Centrifuge 10 Checkstands 10 Chisel - Air 10 Chisel - Air 10 Clock 10 Clothing Store Furnishings 10 Clothing Store Furnishings 10 Comerate Blades 10 Concrete Mixer 10 Concrete Blades 10 Concrete Mixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Mixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Mixer 10 Concrete Blades 10 Concrete Mixer 10 Concrete Blades 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Mixer 10 Concrete Drill Machine 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		store number 10	
Backfill Tamper - Air 10 Bakery Equipment 10 Barber & Beauty Equipment 10 BBQ Grill/Broiler Propane 10 Blower - Back Pack 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Butcher Shop Equipment 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Chekstands 10 Child Care Furniture 10 Child Care Furniture 10 Chipers - Small 10 Chisel - Air 10 Cloy Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Come-A-Long 10		10	
Backfil Tamper - Air 10 Bakery Equipment 10 Barber & Beauty Equipment 10 Blower - Back Pack 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Butcher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capottry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chiger - Air 10 Cincular Saw 10 Clay Digger - Air 10 Clock 10 Clore Maker 10 Coin- op Laundry Equipment 10 Coin- op Laundry Equipment 10 Conerte Blades 10 Concrete Blades 10	43.10		
Bakery Equipment 10 Barber & Beauty Equipment 10 BBQ Grill/Broiler Propane 10 Blower - Back Pack 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Bus Cart 10 Bucher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Checkstands 10 Child Care Furniture 10 Child Care Furniture 10 Child Care Furniture 10 Chisel - Air 10 Cloy Digger - Air 10 Cloy Digger - Air 10 Clothing Store Furnishings 10 Coffee Maker 10 Come-A-Long 10		roce, mehroet memberen 10.	
BBQ Grill/Broiler Propane 10 Blower - Back Pack 10 Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Butcher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chigers - Air 10 Clisel - Air 10 Clock 10 Clothing Store Furnishings 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Blades 10			
BBQ Grill/Broiler Propane 10		of browners & Pompherals	Personal
Blower - Back Pack 10 10 10 10 10 10 10 1		FIDERS SUN 10	rice all I
Breaker - Gasoline 10 Brewery 10 Broiler 10 Bus Cart 10 Butcher Shop Equipment 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Checkstands 10 Child Care Furniture 10 Child Care Furniture 10 Chigger - Small 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Come-A-Long 10 Come-A-Long 10 Concrete Blades 10 Concrete Blades 10 Concrete Mixer 10 Concrete Mixer 10 Condensing Units 10 Condensing Units 10 Contr			
Brewery 10 Broiler 10 Bus Cart 10 Butcher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chigers - Small 10 Chisel - Air 10 Circular Saw 10 Cloy Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Blides 10 Concrete Mixer 10 Concrete Mixer 10 Condensing Units<			
Bus Cart 10 Butcher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Checkstands 10 Child Care Furniture 10 Child Care Furniture 10 Child Care Furniture 10 Chiger - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Cloffee Maker 10 Confee Maker 10 Come-A-Long 10 Come-A-Long 10 Comerate Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Bliades 10 Concrete Mixer 10 Construction Heater 10 Construction Heater 10 Construction Heater 10 Core Vacuum Pump 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10 Construction Heater 10 Cubicles, System Furniture 10			
But cart		ensas nint// but memprati eni.10	
Butcher Shop Equipment 10 Cameras 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Child Care Furniture 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Finisher 10 Concrete Finisher 10 Concrete Finisher 10 Construction Heater 10 Cooking Utensils 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cotton Candy Machine 10 <		10	M moult
Cam / Bottle Crusher 10 Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cobicles, System Furniture 10	Butcher Shop Equipment	namenenii meorrosili pV-lesirat10t	Ideal deal
Can / Bottle Crusher 10 Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		standared (10)	
Can Opener Counter 10 Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Finisher 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cobicles, System Furniture 10 <th></th> <th>elementario de 10</th> <th></th>		elementario de 10	
Capentry Hand Tools 10 Carpet Blower Dryer 10 Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Compose Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		house count to 10.	astemat/i
Carpet Cleaner 10 Centrifuge 10 Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		10	
Centrifuge Checkstands Child Care Furniture Chippers - Small Chippers - Small Chippers - Small Chippers - Air Circular Saw Clay Digger - Air Clock Clothing Store Furnishings Coffee Maker Coin-op Laundry Equipment Come-A-Long Communications Equipment Concrete Blades Concrete Bucket Concrete Finisher Concrete Finisher Concrete Mixer Concrete Mixer Condensing Units Construction Heater Cooking Utensils Core Vacuum Pump Cotton Candy Machine Cubicles, System Furniture 10 Colin Condensing Uniture Cotton Candy Machine Coulin Condensing Uniture 10 Cotton Candy Machine Cotton Candy Machine Cotton Candy Machine Couling Cotton Candy Machine Cotton Candy Machine Couling Candon	The second secon	moranical com I pain obtance best augmost a 10.	or VISBO
Checkstands 10 Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		10	
Child Care Furniture 10 Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Chippers - Small 10 Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Chisel - Air 10 Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Circular Saw 10 Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Mixer 10 Concretion Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Clay Digger - Air 10 Clock 10 Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Contruction Heater 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		0.073	
Clock Clothing Store Furnishings Coffee Maker Coin-op Laundry Equipment Come-A-Long Communications Equipment Concrete Blades Concrete Bucket Concrete Finisher Concrete Mixer Condensing Units Construction Heater Cooking Utensils Core Vacuum Pump Cotton Candy Machine Cubicles, System Furniture 10 Coffee Maker 10 Coffee Maker 10 Come-A-Long 10 Communications Equipment 10 Communications Equipment 10 Communications Equipment 10 Communications Equipment 10 Concrete Blades 10 Concrete Blades 10 Concrete Blades 10 Concrete Finisher 10 Concrete Mixer 10 Concrete Mixer 10 Concrete Mixer 10 Condensing Units 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine		10 Intelligence Tage Recorders, Legiting Remote	
Clothing Store Furnishings 10 Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		morphical.	
Coffee Maker 10 Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		aradion person is outer finished products	Majoran
Coin-op Laundry Equipment 10 Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	A STATE OF THE STA		Bemole !
Come-A-Long 10 Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	27 3.3	elsoment characteristic characteristics and the characteristics are characteristics and the characteristics and the characteristics and the characteri	
Communications Equipment 10 Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10		alternation of the property of the state of	
Concrete Blades 10 Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Concrete Bucket 10 Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	11.000,424	aunder neverwach sout a bristo of by	Assetts as
Concrete Finisher 10 Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	77 (27)		
Concrete Mixer 10 Condensing Units 10 Construction Heater 10 Cooking Utensils 10 Core Drill Machine 10 Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10	The second secon	roque s'idente rode bestrares danantiment el 10s.	
Condensing Units10Construction Heater10Cooking Utensils10Core Drill Machine10Core Vacuum Pump10Cotton Candy Machine10Cubicles, System Furniture10	- CAR	of processment made units	
Construction Heater10Cooking Utensils10Core Drill Machine10Core Vacuum Pump10Cotton Candy Machine10Cubicles, System Furniture10			
Cooking Utensils10Core Drill Machine10Core Vacuum Pump10Cotton Candy Machine10Cubicles, System Furniture10	8.1	(Majora)	
Core Drill Machine10Core Vacuum Pump10Cotton Candy Machine10Cubicles, System Furniture10		10	
Core Vacuum Pump 10 Cotton Candy Machine 10 Cubicles, System Furniture 10			
Cotton Candy Machine 10 Cubicles, System Furniture 10	Cr.		
Cubicles, System Furniture 10			
		10	

Item dell'alideage	Age/Life Table
Dairy Equipment	Level Building
Data Proc. Furn.	bank paka 10° lengaM
Debris Dumper - 1 yard	Wantefact of Converted Paper, Especiaand & Fulp Products
Dehumidifiers	vendasi lepintalž roki v korrosti i poskusti
Demo Hammers	Manufaction of Electrical Non-Electrical Mechanical Products
Diamond Core Bit	A state of the sylvation of the second
Dictation Equipment	summed has gradient through to 10 finance
Display Cases	toot 10 abuse of
Display Racks	Meal Property Squipment
Drapes	a majust 10 that the
Dryer	Medical R <mark>oll</mark> abilitation Figuratus
Drywall Lift	Medical Soften Equipment
DVD Kiosks	To 10 led let obe
Electric Drill	10 ann M
Electric Eel	Missing Redinated
Electronic Transit Level	10 ms 2 south
Excavator - Mini	10 M nerole
Fan - Floor or Portable	Montage Construction of State
	Moses Properties because of
Filing Cabinet	Vitrand Kortal formsmeat
Finish Sander - Orbital	
Fitness Equipment	
Floor Polisher	
Floor Spade - Air	miodaw mass
Flooring production assets	umca ₁₀ ad hostel a
Freezer	1994 5-15 4-00 1300 110 08-1250
Fryer	10 has 2 sout
Furniture production assets	10
Garbage Compactor	10
Gear Puller	10
Golf Course Equipment	wantana 10 acta data
Gondolas	10
Grain Bins	Pus Ilve Ilve 10 Powered
Grinder	The land the state of the state
Grocery Store Shelving	танциирі <mark>10</mark> пастулі II
Hand Drills	erszer nullakh <u>10</u> fanyk (⁽¹⁾
Hand Saws	Pole & fi oto treatment abeta
Hand Tools	and interfer
Hardboard production	15£10 Name (10 A
Heat Gun	Popular 10 America
Hole Hog	10
Horticultural Services	w 10 teach to 3
Ice Cream Machine	busy suito la
Ice Machine	Hand - Alio Federal P
Ice Maker	The - 30000 10 3000 Nieu 9
Intercom System	John Particular Comment
Iron & Steel Manufacturing rel	ated land improvements 10 10 10
Jig Saw	10 10 10 10 10
200.00	Aerators, Blowers, Hedge Trimmer,
Lawn Mowers, Thatcher, Tiller	Paramatana Cara Cara anno
0.	Printer - Power - Gas

Item_sigT_sli_I/sgs.	Age/Life Table
Level Builders	terre10m0 venti
Magnet - Standard Hand	10 Aug Procedure
Manufacture of Converted Paper, Paperboard & Pulp Products	Duny 1 - ron10 of sinduct
Manufacture of Electrical & Non-Electrical Machinery	a10 manufe()
Manufacture of Electrical/Non-Electrical Mechanical Products	Demo Ha01ners
Manufacture of Nonwoven Fabrics	rid by 10 has see (1
Manufacture of Wood Products and Furniture	susangui 10 maturan 1
Measuring Wheel	ad 10 persons
Meat Processing Equipment	2.10 to value in 1
Medical Lab Equipment	10
Medical Rehabilitation Equipment	10
Medical Surgical Equipment	10 (through C
Metal Detector	10 000
Mining	10 1 0000013
Mining Equipment	10 smooth
Mitre Saw	Electronic 10 (1975) 1 1976)
Mortar Mixer	Explain 01 miles in a second
Mortuary & Cementery Equipment	elegan 1 m10 of 1 mad
Movie Production Equipment	
Musical Rental Equipment	10 50 500
Office Equipment	10 mg/ci - 10 mg/ci - 10 mg/ci
	areing10 in executifit
Office Furniture (excludes Cubicles, System Furniture) Oiler with Pan	10 10 Poi 01er
	15A -10 mg 8 100 CY
Optical Equipment	steem united 10 period
Other wood product production assets	10
Overseeder - Lawn	10
Ozone Machine	a real many and 10, consumed
Paint Sprayer - Airless	(Aydage (Olypacia)
Paper Bailer	10,1194,4860
Photographic Equipment	DrammapH 10 60 7 Hory
Pipe Cutter	10 michael
Pipe Threader Powered	10008 0000
Plant Nursery Equipment	10
Playground Equipment	mivings 5102 violeto
Plywood production assets	10 10 mark
Pole & Timber treatment assets	10 yes 2 troops
Polisher - Car	10 mgf bank
Polisher/Sander	noisenso 10 mandbrahl
Popcorn Machine	10 april tooth
Porta Potties	10 notice 14
Portaband Saw	Hamboult 01 Services
Portable Engine Stand	amina 10 means and
Portable Lights - Small	10 1000
Post/Fence Driver - Air	10 tasks 1-1 and
Power Distribution Panel	man10 memalal
Power Planer - Hand Held	treate Sec01 Manufacturing to
Power Snake	10 was wit
Pressure Washer	
Printing Presses	Laws Van 10 Duncher Elle
Pruner - Power - Gas	10
Pumps	10

Item	Age/Life Table
Rese Compa	15 V #4 50 15 Rat A
Race Cars	10 = 1 = 1 = 1
Radio/TV Broadcast Equipment	10 mm
Recycle Bins	รถกับ 20 องกับ รถใช้อยู่กับ อาการเกิดของ อุการเกิด กั <mark>10</mark> בי 20 22
Refrigerator	a coupe of state of the parallel and the five ducts
Rental Furniture	lanega reduce) to quintrot least of in 10 an areau
Restaurant Equipment	gallod rathed to unamedonar sit at 10 a steer
Retail Store Fixtures	provinces resident to gains witnesse as a 10 su stare.
Rock Drill - Air	respect to the manufacturing of leading language
	alog all to gratistic to the 10
Roller - Dbl Drum Ride on	trak a galdaddo f lestbo 10 (3 sloc)
Rotary Hammer	215/22 10 published
Router	space of the shed Plastic Products
Safes	strafes Grottina LX technology mutastrade
Sander Belt	2002 10 (0.00) 10 (0.00) 10 (0.00)
Satellite Dishes	
Sawmill equipment on permanent	foundations 10
Sawzall	
Scaller Needle - Air Small	10
Screw Gun - Auto Feed	processing better the action of the matter metals of the contract of the contr
Screwdriver - Electric	and lesson bland solve quito or establish
Self-Leveling Laser	ngarpaisa. Johan to matta acad in 10 as amaw
Shipping Container	druborg saw & Jason volte to now discrept 10 st stars
	ntial Plastic Roll Containers
Small Hand Tools	10 10 10 100
Sod Cutter	emidianus Estamana pel e 10 militos
Sod Farm Equipment	and an 10 in pour
Space Heaters	confirmation 10 of 9 Heat
Spray Tanning Booths	- 10 months
Stereo (including CD Players)	ause arrivague of the second 10 flux for s
Storage Cabinets	aromey have believe in the 10 markens.
Television includes LCD & Plasm	a see a post mayor the see 10 graphics
Tile Saw	10
Tile Stripper - Electric	(mrs) an 10 hi we bil
Tine Tiller -Front	10
Torch Set Cart	213310 (1) 48-4
Transmission Jack - Small	ings 5 % gins to 10 montunes
Trash Containers	Complete Luca (Seatonary)
Trencher	1. ets un comme de l'object de l'object un Metals
Trencher - Riding	Vects in Clin Phadheturns of Castings & Foreign
Trencher - Walk Behind	attia tota militi aminis shake transferon amini 10
Troller	and 2007 of some Children are 12 to represent in the older of the end some a
TV / Radio Broadcast	10 10 10 25 25 25 25 25 25 25 25 25 25 25 25 25
Vending Carts	I SA FICT HOLD POLICE CONT. DOG TO A SERVICE AND A SERVICE AND ASSOCIATE
Veneers production assets	110
Vent Fans	and save of all productions of a 10 section of the sales
Verterinary Lab Equipment	weeks usi <mark>n</mark> i production of glassyste & therebas
Verterinary Surgical Equipment	kseta us <mark>ol</mark> ja production ur window glass
Vib Plate MD Narrow	esols us 100 casting of a made Steel
Wallpaper Steamer	supplied by should be throughful and 10 on states
4	seed a the molding & continues of from & Seed

ltem	Age/Life Table
Washer & Dryer	10
Water Ram	10 m (F d 6m)
Wet/Dry Vacuum	10 dises
Assets used in tanning, curing and finishing hides & skins	Latin P. 11 orders: Lampayers
Assets used in the Manufacture of Plastic Products	×11 ^d of 2000
Assets used in the manufacturing of leather apparel	11 1201100
Assets used in the manufacturing of leather belting	sau 11 millionai
Assets used in the manufacturing of leather footwear	mandabili pasama
Assets used in the manufacturing of leather luggage	asantxiri musa inna
Assets used in the processing of fur pelts	THE PART OF THE
Book & Periodical Publishing assets	
Bookbinding assets	interviewer
Manufacture of Finished Plastic Products	11
Manufacture of Leather & Leather Products	11 water
Newspaper Publication assets	
Phote-engraving Eletrotyping assets	
Printing, Publishing & Allied Industries	STEED IN STANDARD BY THE WAY OF STEED AND STEED AND SECTION OF STREET
Typesetting, Engraving assets	11 thousand the state of the st
Assets used in production of fabricated metal products	12 12 12 13 15 15 15 15 15 15 15 15 15 15 15 15 15
Assets used in production of metal cans	12
Assets used in production of metal stamping	12 4 9 1 1 1 2
Assets used in production of other metal & wire products	umian12 amegas
Assets used in production of tinware making the contracts had	
Book Binders	>lor 12 net lived
Bowling Alley Equipment & Furnishings	12 12 160
Cotton Ginning Assets	กระหาวบ 12 สกาส 6
Drill Pipe (well drilling)	12 old soci
Envelope Stuffers	pray Turing Beening
Food & Beverage production assets	Farming (FD symbol) and beauti
Manufacture of Fabricated Metal Products	120 92701
	university 2.00 Jestinica 2 university
Stitchers 0	12 was of
Tattoo Machine (gun)	Smaeld - 12 mile Su
Walk-in Cooler	mor 12 Shit on
Walk-in Freezers	12
Manufacture of Pulp & Paper	figure - And regardinates
Air Compressor - Large (Stationary)	14
Assets used in Electrolysis of Nonferrous Metals	14
Assets used in Manufacturing of Castings & Forgings	14
Assets used in Manufacturing of Nails, Spikes, Wire & Cable	e 14
Assets used in Manufacturing of Structural Shapes & Tubing	14
Assets used in production of flat, blown or pressed glass	14
Assets used in production of float glass	erose norrent 14 a roune
Assets used in production of glass containers	14 14
Assets used in production of glassware & fiberglass	menta acet 60.14 ami erro
Assets used in production of window glass	таатары Таацак <mark>14</mark> шылата
Assets used in the casting of Iron & Steel	worst 14 salf de
Assets used in the finishing of castings & patterns	тапко 14 годація
Assets used in the molding & coremaking of Iron & Steel	14

Item'dal' ali I\agA	Age/Life Table
Assets used in the production of rubber flooring, goods	Backbars 41
Assets used in the production of rubber footwear, heels, soles	Battery Claffeers
Assets used in the production of rubber sundries	Battery Tepicis
Assets used in the Refining of Nonferrous Metals	Bearing P 41 are
Assets used in the Smelting of Nonferrous Metals	Bench Gripper
Assets used to manufacture tires or tubes	Boats-Fibppinas (Unite)
Assets used to recap, retread or rebuild tires	Brake Blekfar
Buggy 16 Cu Ft Power	Bulk Plant 1 quipmen
Bush Hog Tractor	Cabinet Sign Equipment
Commercial Mower	Car Wash 11 thomen
Compaction Equipment	Cargo Corpiner (Converted)
Farm Tractors (nonfarming)	Chain Hoi ¥ 1
Foundry related land improvements	Chappers - 41 arge
Gathering Pipelines	Compress ₄₁ - Stationary
Landscape Tractor	Concessi415quipmen
Light Tower - Towable	Concrete 11 ramer
Machine Skate	14 1005G
Man Lift	Delimber 41
Manufacture of Foundry Products	Tastribute 14 decime
Manufacture of Glass Products	Dozer Love Frame Fress
Manufacture of Primary Nonferrous Metals	Dozer Sta h fad Tracis
Manufacture of Rubber Products	Dalit Pres 41
Mobile Equipment	Dry Clean 11 Equipment
Rebar Shear	Europetes 41 Metal
Riding Lawn Mower	The Tay of Taylor
Rivet Buster	atanida 2 ma 14 figuriaria.
Scissor Lifts	2114 3mm/2 1
Specialty Tools used in a foundry Storage facilities	Feller Burkier
Sweeper & Boom	For Erose 14 and Forence of Fire Protection Equations
Tiller Tractor	14 at reoff
Traffic Control -Arrow Board	14 biswort
Wheel Tractor	14 W 1
"H" Frame Hyd. Press	215 mily 2 mily
Alarm Systems	15 No. Well 200
Amusement Rides - Stationary	Cear Oil 161 pouser
Arc Welder	Generator 15
Assets used by steel service centers	Hand Truc 15
Assets used in coke production	ront15boowbasti
Assets used in ferrous metal forges	Hardwood51mder
Assets used in Manufacturing of Nails, Spikes, Wire & Cable	15
Assets used in Manufacturing of Structural Shapes & Tubing	15
Assets used in Refining of Iron & Steel	15
Assets used in Smelting of Iron & Steel	15
Assets used in the Reduction of Iron & Steel	15
Assets used in the Rolling, Drawing & Alloying of Steel	15
Auto Repair Equipment	15

Item.der Life Tab.	Age/Life Table
Backbars	Assets usellin the production of rubber flooring, goods
Battery Chargers	Assets us.61m the production of rubber (potwear, feeds, soles
Battery Testers	Assets as 11 the production of rubber sundries
Bearing Packers	Assets us Clin the Refining of Nonterrous Metals
Bench Grinder	Assets us 21 in the Sine tring of Nontenous Metals
Boats-Fiberglass (Unlic)	Assets usi21ro mainifacture tires or tubes
Brake Bleeder	Assets the 15 to record or rehald takes
Bulk Plant Equipment	Buggy 15 11 Prever
Cabinet Shop Equipment	Bush Hag 21 actor
Car Wash Equipment	Commercial Mower
Cargo Container (Converted)	Compaci) 15 Equipment
Chain Hoist	Fam Traceles (nonfarming)
Chippers - Large	Foundry r clied land in provenents
Compressor - Stationary	Cathering 21 pelines
Concession Equipment	notae 15 aprophies I
Concrete Vibrator	Single Tower Is
Décor	Machine 11
Delimber	15 Hill no.M
Distributor Machine	Manufact 61 Foundsy Products
Dozer Low Ground Press	Manufactu 21 of Glass Products
Dozer Standard Track	Manufacti.21 of Primary Nonferrous Metals
Drill Press	Manufact 15 of Rubber Products
Dry Cleaning Equipment	Monte Ections
Dumpsters - Metal	Rebat She 11
Electric Welder	TOWOIM 15 mail partial
Examing Room Cabinets	15msE rov DE
Examing Table	Seissor Libi.
Feller Buncher	Specialty 21 of sused in a roundry
Fire Extinguisher	Storage Patines
Fire Protection Equipment	nion 151 require
Floor Jack	15 of telli
Forward 4	Traffic Cotton Arrow Board
Free Weights	Jojon TriantV
Gas Cylinders	-sar Flame 15 tes-
Gas Welder	sulfs & math
Gear Oil Dispenser	Autuseine 21Ridos - Stationary
Generator	15 NaW 21A.
Hand Trucks	Assets usi61by steet service cemers
Hardwood Edger	Assets us(2f)n oolle production
Hardwood Sander	Assets us 21th tetrons metal forges
15	Assets used in Manufactions of Vails, Spikes, Wire & Cable
71	Assets used in Manufacturing of Squetural Shapes & Tilliang
	Assets used in Religence of from & Succi
15	Assets used in Smelting of Iron & Steel
1.5	Assets used in the Reducings of Iron & Steel
4	Assets used in the Rolling Drawing & Alloying of Steel
15	Auto Repair Equipment

Item	Age/Life Table
Headlight Aimer	ladder Sign Planer Succession
Hydraulic Jack	15 MENTAL
Instrument Table	mental5 and bour
Jack - Wall	report 15 of Tokum
Lathes	. 15
Log Loader	15 exhibit
Log Splitter	Tol 5 The graph
Log Stacker	g15 Gardon
Logging Equipment	r15 Clasina
Lube Equipment	515 Findigme
Machine Shop Equipment	gra15 due Start
Major Medical Equipment	ries a singherif gookle15 occasion
Manhold Shield	15 x5/1 lovi
Manufacture of Primary Steel Mill Products	and offeed at 5 and a facility
Medical Diagnostic	nift 15 and 166
Medical Office Equipment	gna - Jard 15 browner
Mikes & Gauges	1915 Vall 1921
Mobile Floor Crane	15 E nous
Movie Theatre Equipment	องโลเกอฟ์15 ซะเออเมีย์
Non-Rental Pianos	codno (15 di vidis)
Office Trailer	taliszól15 marcal
Oil Drain Receiver	orhit5 Hunus
Painting Equipment	soull 154 godines
Pallet Jacks	insurant, I sur 15 minute
Pallet Trucks	in a property of the contract of
PanC11	ba ba 15 - 15 ba
Parts Washer Tank	20 15 Ni feed /
PODS	15
Portable Lights - Lrg	215 in 2 au
Porta-Power Tools	incorporation \$150 who o'v
Power Sweeper	15
Pusharounds	Hen 15 pH vall d
Railroad Cars	(agnosic 15 m) wakini
Railroad Locamotives	sisse ontacts outline
Recycle Dumpsters	ar and 5 positives
Rod Runner	atoman old tonocitation
Roller - Single Drum	areas and 15 to leave
Roll-off Dumpsters	iout part 15 mg asses
Roust A Bout	emos promotos VI i IV e 150 d. man
Scaffold The Scaff	elses riorisabera h:15 documen
Scales	даже померь на 11915 has 11911
Service Garage Tools	signs and action 115 delings
Shake Mill Portable	bood5 bacfills
Sheet Metal Fab.	15 zenlara
Shelving Shelving	15
Shingle Mill Portable	15 animot
Signs	anifil 15 opening
Skid Steer Loader	15
Skidder	15

Personal Prope	ету то ве керогтеа
Item	Age/Life Table
Skidder Steer Auger	15 (me)
Skidder Steer Planer Attachment	Feadlight 21 mer
Slash Buster	dolf alugabyt
Sound Equipment	olde15สากและโลก
Spark Plug Cleaner	15 NV - XX
Steam Cleaner	15 zudh.
Sterlizer	15 hsoclass.
Stump Grinder	15 nilq2 ga.
Suction Pump	15 Kon 2 go.
Surgical Light	promp 15 Ladingo.
Surgical Table)n5(15)np3 whi.
Tire Equipment	Machine 15 p Equipment
Tobacco & Tabacco Products assets	Magazin Magazin Languaga Magazin
Tool Box	bio15 Storlenty
Tool Chest & Carts	Vanualizated of Primary Steel Will Products
Tool Storage Bin	Vedical Letenosiic
Transmission Jack - Lrg	township (1915) hadrole
Tree Harvester	Tikes & 151 % co.
Trench Box	aun 15 Estidola
Unlicensed Vehicles	morne apil a 15 iG bivolv
Utility Trailer (unlic)	count 15 moN-no2
Vacuum - Industial	215 II south
Vacuum - Pump	1980 15 0 S C 16
Vending Machines	insertal 153 george
Veterinary Office Equipment	15 Set retts?
Warehouse Equipment	15 mT 1048
Welder - Wire Feed	15 LCTm.
Wheel Balancer	25 W 21 15 W 21 15 W 21 15 W
Winch	15
Wine Chillers	gal xid 151 skinto
Woodworking Equipment	Acol 15vn9-anof
Workbench	7×15 w2 1980
X-Ray Equipment	15 wondar
Yarder (not exempt)	415 × 1401100
Catalytic Cracking assets	sovitensi 16 Linealius
Distillation assets	Rosycle (1616) paters
Fractionation assets	16mail to
Cereal production assets	Roints Style Drum
Flour production assets Grain & Grain Mill Maufacture assets	stárag 17 Tro-Boš 1178 A Janes
Livestock feed production assets	17 blothso
Sugar and Sugar production assets	18
Vegetable Oil production assets	2 18 1 2 2 2 2 2
Billboard - Wood	sider 20 kM solute
Bridges	de 20 sM trade
Canals	20 400/201
Docks	Should MoDerador
Drainage Facilities	20
Fences &	telor 20 most his
21	replant

Item daT at kI/agA	Age/Life Table
Land Improvements:	Cardan U20 some Samers
Landscaping	CAT (Conography) Sciences
Manufacture of Cement	Abattoristil 20 literage (C
Radio & Television Towers	General 200 seamers
Roads	- teneral (stransmin) EMM
Sewers	Sursing Dariol 20 A mail and
Shrubbery	more and services
Sidewalks	constant (conicol) 20 max fed
Waterways	small to and 20 isnot like
Wharves	Patent Se 22 to Balance 1.0.
Mobile Building (Portable/Scotsman)	Monthly station of the station of th
Billboard - Electronic	Archinol 45 ikoniesa A
Billboard - Metal	ato45 old acregic
	Blood Pressure Moderns
	Chert Recorders
	soffan3
	Detax agaigzess
	Dopulers
	EPG Machane
	Fix's Machines
	Balernal Page Mukers
	Bear Raic Devices
	Neurobaseal Montees
	rusmixC
	O: wor Applyant
	Sprioneters
	Synthic Montons
	ennincet appreciation
24	Angregaphic X-ray Units
	Sheat X con Units
81	Dental X-ray Curs
	Pourographic X-ours Macontographic X-av Cots
21 21 21 21 21 21 21 21 21 21 21 21 21 2	Nichterl Laser Units
	Northebia X-ray Linds
	Regulation of any Units
	Steered Procedure X-ray Chris
	Att Parable Units of Same

HIGH-TECH MEDICAL

Item _{idaT did Tea}	Age/Life Table
Cardiac Ultrasonic Scanners	and Impo Benteur:
CAT (Comp Tomography) Scanners	Juniscanus.
Diagnostic Ultrasounds	Vianufactin. 7 of Comens
General Ultrasonic Scanners	Radio & Tibert
MRI (Magnetic) Scanners	5 share
Nuclear Medicine Cameras	5 1940
Ob/Gyn Ultrasonic Scanners	5 vasificació
PET Scanners (Positron) Emission	5 salesyste?
All Portable Units of Same	5 cynasta W
Patient Service Related, i.e.	7 hydrad W
Monitors of all kinds	Violitie Buffeing (Portable/Scotsman)
Anesthesia Monitors	Billheard - Mectrome
Apnea Monitors	303 coard - 7 Jenni
Blood Pressure Monitors	7
Chart Recorders	7
Defibs	7
Detox Analyzers	7
Dopplers	7
EEG Machine	7
EKG Machines	7
External Pace Makers	7
Heart Rate Devices	7
Neurological Monitors	7
Oximeter	7
Oxygen Analyzers	7
Spriometers	7
Systolic Monitors	7
Temperature Monitors	7
Angiographic X-ray Units	15
Chest X-ray Units	15
Dental X-ray Units	15
Flourographic X-units	15
Mammographic X-ray Units	15
Medical Laser Units	15
Portable X-ray Units	15
Radiographic X-ray Units	15
Special Procedure X-ray Units	15
All Portable Units of Same	15

Typical Businesses and Equipment AMUSEMENT

Item Games:	Age/Life Table
Basketball Games	3 omanA
Billiard Tables (complete*)	Seeks -
7 foot up and the smart has smart	(A)eur - 8 i (aidioide ionalites (antique
8 foot	Complex 8 and addition 6
9 foot	8 9220698
Extra set of Cue Balls (replacement cost)	8
Extra Cue Stick (replacement cost)	CERNAL TIBE
Extra set of all accessories (replacement cost)	Cresses 8
	Dinaste Set-Table and 4 Chairs
Countertop Touch Machine	Drages Per & Vinter
	Bresser
Deluxe "Sit-Down" Video	3 main and
Electric Crane Machines	Handistory Oceans Dentile
32" wide	3 200 5000
60" wide	3 temili
Flipper & Arcade:	
Bowlers & Shuffles	11 3 V 45 11 V
Flipper Games	3 -001/19
Kiddie Rides	Pin Carrie & Plane
	territest
Music:	
CD Players (loaded)	5
CD Players (unloaded)	215 i lemait soft
Digital Downloading Jukebox	5 (100) 2 (10)
Pool Tables (complete*)	
7 foot	8 MacTariet
8 foot	8
	Light Schedule from
Pool Table Light	Test to be (married by the 10 to the action
Redemption Machines	3
Video and TV	10

^{*}Complete includes freight and set-up, set of balls, rack, 4-cue sticks, wall mount cue rank, crutch cue, and table dust cover.

APARTMENT, HOTEL AND MOTEL Apartment

Item and state of	Age/Life Table
	Canes
Armoire	Buskethall Onor
Beds	
Queen - set (includes mattress, box spring, and frame	10 200)
Double - set (same)	10
Bookcase	10
Chest	Expasse of 01s findle (replacement a
Cocktail Table	Extra Cae Stor (registerment test)
Credenza	manufaction of accessories the places
Dinette Set-Table and 4 Chairs	10
Drapes-Per Window	Countertop To 11 of the barene
Dresser	10
Floor Lamp	Deine Sir Good Water
Game Table (30 inch)	10
Headboard-Queen / Double	eminter 10 and 0 chapaliti
Love Seat	10
Mirror	10
Nightstand	10
Occasional Table	10 - A &
Pictures (each)	at the order of the
Pillows	50%
Pit Groups-Per Piece	10 Distribus
Recliner	10
Refrigerator	10
Sectional Units	(bobash10 arags/4 CF)
Side Chairs	Present and and one of inserted
Sleeper Sofa-Queen	10
Sofa	weigino a metro. I north
Table Lamp	10
TV	10
Upholstered Chair	10
Washer & Dryer (Coin-op), Per Pair	10 11 9661 (00 9
	The state of the s

APARTMENT, HOTEL AND MOTEL (CONT.) Hotel and Motel

Item sider startings	Age/Life Table
Armoire	10 binis VI
ur e	IV 19-meh Color w/remote cancor
Beds (Includes Mattress, Box Spring, & Frame)	
King	termos siemas (w 10 o 3 doct-10 V)
Queen	TV 32-room by 01 harsoned w. symole control
Double	10
Twin	10
Clock Radio with CD	10
Coffee Maker-4 cup	meA signif - 10 miggart is W
Credenza-4 drawer	max sidused 10
Credenza-2 drawer	uing roop (go-airoD10 got) as sortes W
Crib	10
Desk	directionalism in ring in 047, \$115 p. serosa \$110
Desk Chair	15 began man re
Drapes (60 x 40)	10
Dresser-4 drawer	10
Dresser-6 drawer	10
DVD Player	3
Floor Lamp	10
Game Table	10
Hair Dryer	3
Headboards-Queen / Double	10
King	10
Ice Machine	10
Iron	10
Ironing Board	10
Iron/Ironing Board Combo	10
Lounge Chair	10
Low Chest-3 drawer	10
Luggage Cart	10
Luggage Rack-Metal Folding	10
Maid's Cart (Housekeeping)	10
Mirrors	10
Nightstands	
Wall Mounted	10
Free Standing	10
Pictures	10
Radio	10
Roll-A-Way Beds	10
Round or Game Table	10
Sleeper Sofa-Queen Size	10
Slider	10
Spreads-Queen	10
Table Lamp	10

APARTMENT, HOTEL AND MOTEL (CONT.) Hotel and Motel

Item sideli stillvagA	Age/Life Table
TV Stand	10
TV 19-inch Color w/ remote control	10
TV 25-inch Color w/ remote control	Brds (Includes 01 att ess, Sox Spring, & France)
TV 27-inch Color w/ remote control	10
TV 32-inch LCD Flatscreen w/ remote control	10 53593
DY	
Video Player	3
	Clerk Patro with CT
Wall Hanging Lamp-Single Arm	Coffee Maker 10 ap
Double Arm	110 th Nearth State
Washer & Dryer (Coin-op) per pair	10 th Emmoder
70年	Cab
V.I.P. rooms, add \$2,540 if unit is furnished with	round
or heart-shaped bed.	10
	Dramos (60 × 40)
Control of the Contro	Taxos are a diameter
	Footbang
0.5	
	Hair Dryc
	Haşabötinle Qeean / Deathla
er e	
	der Skallene
	hon
(1)	ednie 3 basisk gamerike od
	Louise Chair
	nameni, Estant Describ
	Haggiage Cart
	Luggage Hack-Moral Falanag
	Mad a Cart (Consularante)
	enorithic enorithic
	Wall Mounted
	Free Standing
	North A. Pygs, Bods
0.1	KOP-0- was notes Round or clame Table
	Forting or Came Table Stouger Schieffreen Star
11	winder
01	
	Sproads Queca Table Lamp

APARTMENT, HOTEL AND MOTEL (CONT.) Hotel and Motel

Hotel and Motel Typical Unit Costs include these items:

ĎĬ.	Single Rooms	Baget Displey (Self-service, Refr
Fair Quality	Average Quality	Good Quality
Double Bed	Queen Bed	Queen Bed
Frame	Frame	Frame Day 8
Headboard	Headboard	Headboard
Table Lamps (3)	Table Lamps (3)	Table Lamps (3)
Dresser / Desk	Dresser / Desk	Dresser / Desk
Desk Chair	Desk Chair	Low Chest
Lounge Chairs (2)	Lounge Chairs (2)	Desk Chair
Mirror	Mirror	Lounge Chairs (2)
Pictures (3)	Pictures (2)	Mirror
Luggage Rack-Metal	Luggage Rack-Metal	Pictures (2)
Spread	Spread	Luggage Rack-Wood
TV 19-inch w/ remote	TV 27-inch w/ remote	Spread
Towels & Bedding	Towel & Bedding	TV 32-inch w/ remote
Drapes	Drapes	Towels & Bedding
Game Table	C	Drapes
		Game Table
		Floor Lamp
		Clock Radio
		Iron Topical
		Ironing Board

		noining bound
		Coffee Maker
		Hair Dryer
	Double Rooms	
Fair Quality	Average Quality	Good Quality
Double Beds (2)	Queen Beds (2)	Queen Beds (2)
Frames (2)	Frames (2)	Frames (2)
Headboards (2)	Headboards (2)	Headboards (2)
Table Lamps (2)	Table Lamps (2)	Table Lamps (2)
Dresser / Desk	Dresser / Desk	Dresser / Desk
Desk Chair	Desk Chair	Low Chest
Lounge Chairs (2)	Lounge Chairs (2)	Desk Chair
Mirror	Mirror	Lounge Chairs (2)
Pictures (2)	Pictures (2)	Mirror
Luggage Rack-Metal	Luggage Rack-Metal	Pictures (3)
Spreads (2)	Spreads (2)	Luggage Rack-Wood
TV 19-inch w/ remote	TV 27-inch w/ remote	Spreads (2)
Towels & Bedding (2)	Towels & Bedding (2)	TV 32-inch w/ remote
Drapes	Drapes	Towels & Bedding (2)
	Game Table	Drapes
	Nightstand (1)	Game Table
	1	Nightstand (1)
		Floor Lamp
		Clock Radio
		Iron Villa

Ironing Board Coffee Maker Hair Dryer

APARTMENT, HOYRANAB MOTEL (CONT.)

Item	legary bas legar	Age/Life Table
Bagel Display (Self-service, Refrige		10
Baker Label Printer	Average Grafity	villoud risk
Bench, Ingredient	Outen Bed	balo aldued
Bread Rack, Midget		10 10 10
Bread Slicer and Bagger	Production	b 10 dos sta
Bun Divider, Rounder	(ii) squar I sloid	(E) 10 Labor
Bun Slicer	Dreamer / Block	Drosser/Oress
Cart, Cake Box	Desk Chair	10
Case, Bakery	Louige Chairs (2)	Louinge Chairs (2)
Refrigerated	acertisi.	Mirror
144"W x 54"H	Pictures (2)	12 2000
96"W x 54"H	Litegago Rack-Metal	interval 12 mil agrandul
Unrefrigerated	lesx/2	
57" W x 85" H w/ doors	Storier were are TV-VT	Procession of VI
75" W x 85" H w/ doors	saidead 2 Israel	Lower's de l'Ordanie
57" x 30" x 85" (Self-service)	Drages	10 grace
75" x 30" x 85" (Self-service)		10
Cookie Display		10
Cookie Machine		10
Dishwasher		10
Donut 1991		170
Cutter		10
Depositor		10
Fryer - Electric		10
Fryer - Gas		10
Glazer	71 777	10
Hood, Donut Fryer 4 1/2 feet x	8 1/2 feet	10 10 M 5 Miles (1
Icing Finisher	Carabite 1	10
Machine	Hualing to 1	10 moons i
Proofer		10 nest ablat
Dough Divian		10
Dough Hook 40-Quart	that Date Char	10
Dough Sheeter	Let areas Cause C	(10 10 x x x x x x x x x x x x x x x x x
Freezer, Bakery - 8x10	Mixed	10
Glazer	(1) seutoit	10.50
Heavy Duty Wire Whip	Landage Rack Mouli	leno 10 all element
Kook-E-King	Spreads (1)	10
Mixers, Bakery		promes to deni-ULVE
20-Quart		10-9-3 also
60-Quart	годилический по	10
80-Quart	elenil small	10
150-Quart		10
Molding Machine, French Bread		10
Oven, Bakery		10
Oven, Pan		10
Pastry Filling Injector		10
Pot Rack		10
articles articles		

(.TMO2) YRBARB BARBER AND BEAUTY SHOP

R AND BEAUTY SHOP	RANGE
Barber Shop	Age/Life Table
Projector, Designer	10
Proofer	Overall Cox 01
Retarder (walk-in)	Barber Shop Ofer chair
Sink, Bakery	Styling Stop
Spice Rack, 8 feet	10 mett 10 01
Stove:	All Purpose Chair
Pastry	
Candy	10 isa A sta
Table	Hipw Devers
Bakery Decorate	Chair Dryer (7 mbination
	Diver Free Scriding
Bakery Display Bakery Euro	Electric Clip 01
Bakery Icing	Het-Lather Michine
Bakery Mapletex	Personal Plant Hand Tours
	Sharmon 200 ant iron
Bakery Scaling	Shaqqoo Book (fibergiass)
Bakery Work 3' x 10' Stainless Steel	10 10 commission
Bakery Work 4' x 8' Mapletex	Variation Cleaner
Wire Shelving and Accessories (unassembled breakdown)	Wet Station
Dunnage Racks (base for wire rack assembly)	
Stationary Rack (1-inch tubing, 1,500-lb capacity)	
18" x 36"	15 _{ise)} Harayo
24" x 48"	Beauty Shop -1,5 and vines
Mobile Rack (1-inch tubing, 800-lb capacity, 5-inch c	asters)
18" x 36"	15 of mail 15 ?
24" x 48"	15
Post (Chrome) 62 1/2 "(1 post each corner)	Charley from 157 distriction Curting from
Shelf Dividers	
18" (4)	
24	Dryer, Frans Öfting Rigns in Une Francisco
Shelf Ledges (4" high) (1 ledge each side)	and the state of t
18"	Tacing (1) organical 15 recipit Marian 15 recipit Marian
24"	15
36"	Project Charlette
48"	Pacial Chall whomp Facial Studies
72"	Miscellanclus Equipment
Shelves (zinc) Add 30% for coated wires	Vicin-strongs
18" x 48"	5 c.Magaid 15 Laure with Stand
18" x 72"	15, 270, 05, 15, 1
24" x 48"	15/2 lawel lott
24" x 72"	Hydraulis Sty Chart
Tray Slides (Chrome) holds 12 trays	Hygienic Mm - Half Circle
18"	Janua 915
24"	Manicard Sto 21
Wire Whip, Heavy Duty	Manicure Tabel Vented
	Non-yented
	Marsage Table

BARBER AND BEAUTY SHOP Barber Shop

BAKERY (CONT.)

Overall Cost	Age/Life Table
. 01	Proofer
Barber Shop - per chair	Retarder (wal 01 m)
Styling Shop	Sink Bakery 01
Per Item Cost	Spice Rack 8 feet
All Purpose Chair	Steve: 01
Back Bar	15 _{vusq}
Barber Chair	10 vima
Blow Dryers	3 oldiT
Chair/Dryer Combination	Bakery De Obrate
Dryer, Free Standing	Balcery DiOItay
Electric Clippers	Balcery Eu.S.
Hot Lather Machine	Halvery Ich.
Miscellaneous Hand Tools	Balkary MaEleron
Shampoo Bowl (cast iron)	Buluny Sc01, ug
Shampoo Bowl (fiberglass)	Balcary WOL: 3 x 10 Stainless Stoel
Shampoo Chair	Bakery WOL 4 x 8 Magletex
Vacuum Cleaner	Wire Shelving Lad Accussories (unassembled breakdown)
Wet Station	Diminge 101 is (fase for ware rack assembly)
	Beauty Shop 002.1 graduation to and yuandiate
Overall Cost	18"x 36"
Beauty Shop - per station	10 × 10
Per Item Cost	Mobile Kack (1-mehtubang, 800-1b capacity, 5-meh ca 18" x 35"
Blow Dryers	241× 63
Chair/Dryer Combination	Post (ChiOts) 62 1/2 "(L post each comer)
Curling Iron	Shell DistErrs
Dry Station	10 %
Dryer, Freestanding	10
Eight-in-One Function	Shelf Led 01s (4" lngh) (1 ledge each side)
Electric Clippers	3 441
Facial Station	12
Facial Bed	10
Facial Chair w/pump	10
Facial Steamer	10
Miscellaneous Equipment	10
Vichy-shower	Shelves (01) Add 30% for coated wires
5x Magnifier Lamp with Stand	10
Hair Processors	10 * 01
Hot Towel Sterilizer	10
Hydraulic Styling Chair	10
Hygienic Mat - Half Circle	Fray Stide 01Chromer holds 12 trays
Rectangle	10
Manicure Stool	Wire Whip, Holy Duty
Manicure Table - Vented	10
Non-vented	10
Massage Table	10
Massage Chair - Portable	10

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE BARBER AND BEAUTY SHOP (CONT.)

ALL ALL SEAL CONTRACT AND THE SEAL SEAL SEAL SEAL SEAL SEAL SEAL SEA	Age/Life Table
Overall Cost	Betl Clanter and Perbuting Machine - Zut
Missodom Abasia	iswaan8
Microderm Abrasion Miscellaneous Hand Tools	Eull, House 10 per lane) eath - Uretiane
Wiscondicous Haid 1001s	Polyester
Nail Table, Nonvented	Ball Recurtave Machine, idea.
Nail Table, Vented	Ball Resource Patient Machine
That I allow, Tollier	10 mention line
Pedicure Spa Portable - w/o massage	. Bull Bronses (percable)
w/ massage	10 10
Perm Topper Stand	10
Pipeless Pedicure Spa w/ Motorized Seat	10
Retail Casing - 6 foot case	Busic Bows 01 digita paragone per hane
Rollabout Cart/Stand - Locking	Bowley Plong acts per land, I was set per 10
Non-locking	10 730 720
Shampoo Back Bar (shampoo bowl, storage, etc.)	Forther MacChe
Shampoo Bowl (cast iron system)	10
Shampoo Bowl (fiberglass)	10
Shampoo Chair	Desir segue (or ed in betwee however activ). On the Machine (i.e., lates 40 lates, reasoning th
	fivet 5 and a second
Tanning Bed - Stand-up Style	5 1111
Lay-down Style	5
Waxing Bed	20 12 (CB)
Wet Station (all inclusive)	10 9014 15016
includes: continental wet booth	reliki no 10 (per kene)
mirror	(noths 10 one likewall
marble bowl	to the 10 man and man.
chair	Lana Orlina 10
	Lanc Cities (LED) readout:
	Lane Tiling and Chemine Country
	Company Superior Shorts (per 1,000)
	Line Poster (Line diagnos)
	Eroskett (5 per brus) each (6) and bank
	bloasurng Bail (For Enger layour
	Model Wall Flee Vierting Table
	Pencific (per gross)
	Fin. Leave. Signifons
	Pin Channey Machine - Louvill Pin Chantey Machine - start up kit
	aper turn turner, ever-une course romando.
_ t	annat J 190 We a for skiller
	Deal Karafor pio serring minde per
	The same from the same and the

(TMO) Bowling Center A 388A8

Item	Age/Life Table
Ball Cleaner and Polishing Machine - Zot	12
Brunswick	12
Ball, House (7 per lane) each - Urethane	12 12 1300
Polyester	elianeo 12 Hauf Tor
Ball Resurface Machine, Hass	12
Ball Resurface Unit, Surface Factory Machine	Lable 12 stdal
Ball Spinner	intral eldel
Pall Storage Peeks (portable)	
5-Rall Unit	- 570 770 9 698 5397 15
12 - Ball Unit	
	0:115 ogn T
	w sq2 stult 5pa w
	as real 3 12 may 1
Bowling Pins (2 sets per lane, 1 extra set per 10 lanes - 1 year life)	
cost per set*	
Buffing Machine	
	1200 000
	am red in 12 d soq
Dodo scale (used to balance bowling balls)	12
Drilling Machine (includes 40 bits, measuring device and jigs)	12
	constant 23 book on
24 bits	(Taristin 1981)
38 bits	3
Mill-Drill complete	12
Gutter Mop	wisuford 112 mounts
refill heads (per head)	In parting 3 white a
Lane Cleaner (5 gallon)	NIS
Lane Monitor System	12
Lane Oil (5 gallon)	NIS
Lane Oiler (LED readout)	12
Lane Oiling and Cleaning Combo	12
League Summary Sheets (per 1,000)	NIS
Lino Cloth (box)	NIS
Lino Duster (lane dragger)	12
Lockers (5 per lane) each 10 unit bank	12
Measuring Ball (for finger layout	12
Model Wall Free Standing Table	12
Name Engraver	12
Open Play Sheets (per 1,000)	NIS
Pencils (per gross)	NIS
Pin Cleaner (5 gallon)	NIS
Pin Cleaning Machine - manual	12
Pin Cleaning Machine - start up kit	12
Shoes (8 pair per lane) each	3
Spectator Tables (48-inch round Formica)	12
Table & 4 Stationary Chairs	12
Table w/ 4 Swivel Chairs	12
Tool Kit (for pin setting machine)	12
Waste Receptacles	12
	1 4

^{*}Most bowling alleys have duplicate sets of pins which are used when others are being repaired.

CLOTHING STORE

Item	Age/Life Ta	able
Accessory Racks		41,3
Bag Displayer, Counter Model	10	
Standing, 4-way, 40 bags	= 10 10	igo soci ga
Belt and Tie, Counter Model, 12 arms		
Revolving, 53" high, 20 arms	10 F	
4 way, 60" high, 48 arms	(amod this) so that an ignorial 10 cm	
Hat, Counter Model, 12 hats	mac vi 10	
Standing, 24 hats	10	
Cases / Counters	ns 11 man, velour, sawa	
Display Cases	ns, Calla	
Full/Half Vision,		pro14
38" - 40" high, 6' long		
		rehandiser
Custom, 38" - 40" high, 6' long Overcounter,	abben 10 kgs. 7 kone	
	olivi (Pt. Jacob	
18" high, 24" long	and discoder say tao. 10 bit	
Upright, 72" high, 4 - 6' long Wall Mount,	pent drive educated to 0.10 in	
	at Distinct.	
30" high, 4' long	"Did x "ITE logist, dgid "\$10 it.	
Register Stand, 38" high, 24" wide	10 ja	
Wrap Counter, 32" - 36" high, 5' long	10	(1/1/4
Custom	unifor base to become a 10 v2	
Garment Hangers, per 100	20 mm, 12" x 127 x 66"	
Dress/box of hundred	70 2 TV 2 112 113 165	
Pant/Skirt/box of hundred	20 31 4 8 4 2 03 and his bend 3 of 3	(Hoberthi
Wishbone/box of hundred	"Short M. acad Held 3. in	
Garment Racks		
Circular, Half-Round, 42" diameter	10	Shamer 3
Round, Column-mounted, 42" diameter		September 1
(including standards)	the x 78 again files (C so 10 s	12.W.F.
Revolving, 36" diameter	Frank Street 10 km	
Stationary, with glass top, 36" diameter	dent 10	iw"8 :
42" diameter	CODX TO SUBSECT THE OF 110 ap.	JaW E
Three-Level Coordinate, 40" diameter	10	
Casters for circular racks	eysk(a10 like	
Costumers, 2-Way Face-Out	stockerd no bednighter	
Straight arms	wine survival 0 and	
	sistent line vino surmani) garlos e	
4-Way Face-Out, (4 arms at right angles & faci		
Straight arms	(assign be ac-year) animotoni) 10 um	
Ball slant arms	wr10 h/s	
Spriral	200100	Sulpel.
Pant, 100 pair, 38" high, 46" diameter	10	and in the same
200 pair, 42"high, 52" diameter	analaif 100 a	
Straight Bar Rack, 63" high, 5' long,	orgined areral base	
single bar double bar	10	
		35 x 155
Horizontal Pant Rack double-sided 60" (all inclusive Grid Panels (hangars are outs)		e omitima
Grid Panels (hangers are extra) 2' x 4'		ET X AS
2' x 4' 2' x 6'	10	
	4.0	
2' x 7'	10 10	

CLOTHING STORE (CONT.)

Item alds Friday	Age/Life Table
Hang face out & misc. hardware	Bag Displayer, County Model
Traing rabe out & mise. Rai divisio	Standard, 21M av. 40 bags
Mannequins/Figure Forms	Belland To Castite Model, 12 artis
Figure Forms, Fiberglass, Action (full forms)	10 acres 02 dam 10 acres 02 acres
Blouse/ Sweater/ Shirt	cara. Rh. dg 10 Ud. gaz. k
Torso	Hat. Course of shall 12 buts
Head Forms (rattan, velour, wire	and 10 grilland
Mannequins, Child	10 10 TO MARCO A 25 A 26
Man	Display Cos 01
Woman	HOLE TO THE PARTY OF THE PARTY
Merchandisers	ground ristings at
Display Table, metal legs, 5' long	gnol * dgid "OF - 10" merical)
Glass Cubes, 10" x 16"	Churchanaer
6 per side, cost per cube with base	200 24 1002
12 per side, cost per cube with base	fuer o trustil zyloganich
Glass Shelf Displayer,	Januari Jawa
Island Unit, 4' high, base 36" x 60"	
without storage	Rogerar Stor of 38" fault 24" wide
with storage	gnol t date of 10 shart light
Modular System, chrome plated tubing	motang-
5 shelf unit, 3" x 12" x 66"	00 range Managara
10 shelf unit, 60" x 12" x 66"	Diassibus moralitation
Gondola Combination Unit, 60" x 48" x 16"-22"	basinan re ₁₀ gyridik um i
Wall Unit, 5' high, base 36" x 48"	instanta to 10 main and sive
Mirrors	zástílá triamek
Counter Model	Citation 1 24 topo 10 11 militari
Freestanding,	versional Central contract of distinction
3-Way, center 20" x 60", wings 18" x 60"	(abrushne 10 and all age)
Wall-mounted Single Panel	Tellatashi Bi Satilloyen
18" wide 68" high	Station of war class too 56 dimension
3 Way, center 20" x 60", wings 18" x 60"	
0.1	Three Level Coordinate, 41 Alluneter
Perimeter Wall Displays	CASINIA TO TOTAL TILESCE
Hang rods mounted on brackets	Ostumen, 2-View Parce Oor
8' long (hardware only)	10 80312
Outriggers, 8' long (hardware only, wall panels no	ot inc.)
Vertical slatted, each 4' x 8' panel	
Arm fixtures (including hang-on adapters)	Straight alons
Straight arms	NIS HAR
Ball/slant arms	NIS (Manus) on deal 35 met 001 ma
Picture Frame Card Holders	200 mm 42 01 0h 55 dearman
Bulletin, weighted metal base	word Bar lands (3" high 5" long.
30"high, 14" x 22"	10 and stands
22"x 28"	10 and significant to the control of
	utani (la) Ga bohir-aldaon x NIS sur Llatov and
11"x 14"	And the control of the land of the control of the land of the control of the land of the l
11 17	in vite a rese [A12 mer severite France

CLOTHING STORE (CONT.)

CLOTTIII	44 31 OKE (CON1.)
Item sldsUslulvega	Age/Life Table
Security Items	Regions/Trestment Rount higherment
Mirror, Circular Convex,	
26" diameter	Air Abassive Cavity Prop Usit
36" diameter	BOOM YOURS DESIGNATION OF THE
Dome-Shaped,	TO MANAGEMENT AND THE PROPERTY OF THE PROPERTY
24" diameter	10
36" diameter	
Slotwall or Slatwall 4' x 8', wt. 90# per shee	st see 10 kg s ratsoff
Paint Ready	the state of the s
Red Oak (wood laminates)	motive viewals fliw sloans 10 remains and
White Birch (wood laminates)	lounge median elegane 10 sement asse
Gray Melamine	CD1 Player and Officer Education Disc
Mirror (plastic laminates)	10
Regular plastic laminates	10 10003000000
(hangers or face cuts are extra) each	3 Similarian
	Easter Front Equi 01 and (includes sale typic various value.
Stockroom Rack (rolling)	ranii, dupHent 01 etc.).
	ectors), per ft. nothing 1600 and hind 10 notable and 10 li
Lamp Holders	10 Shigaria answ
Additional Connectors	10 Z V K K K K T 10 Z V K K K K K K K K K K K K K K K K K K
Turn System (including ticket dispenser)	Hand brain and the color of the pandylecter (118)
Tarribyotern (madanig traket disperser)	Honor branderd top used budd
	haray rol Canasar ara woren
	menting development makes south China world
p.th	al est votario protesti e tributo collina e vicini protesta di
	ora none de la compania del compania del compania de la compania del la compania de la compania dela compania del la compania de la compania del la compania del la compania del la compan
	Turtherion 2 apr summer
67	Stendling
	Storiki (Flootors and Activities) perspass
	Ultrasonic Cloarar (beneficip)
	Utersegnite bartstaaten Chamber (16 ooksett) Uterskente Souter
	F-Ray Niconstant
	5. Rec Markey Commonly one of the reflectings
	grammas sammas sammas (37)
	X-Rec Shoot
	Paparamous astronos (191) se ivi extraoras as sidenos

CONTAL AMENDA

Per Item Cost	Age/Life Table
Hygiene/Treatment Room Equipment	ity items
Air Abrasive Cavity Prep Unit	mor, Circular Convex.
Air Abrasive Economy Model	10
Amalgamator	
Assistant's Cart	10
Cabinetry	1839meio ev
Doctor's sink console	10
Assistant's sink console	all or State of A way, wit, SOF per stage
Split entry console	10 VGCOR 201
Rear treatment console with delivery system	d Oak (word learnates)
Rear treatment console without controls	tite Sirch (1 00el laminates)
CD1 Player and Patient Education Disc	ay Melamiot
Chair 94	ror (slav of eminates)
Compressor	gular pastonares
Curing Lights	ingers or f 01 ctuts are extrat each
Dark Room Equipment (includes safe light, mixing v	
tank, duplicator, etc.)	(an #10/258 most
Delivery System (3 hand piece over patient)	
With Cuspidor	10 joblari gm
Digital X-Ray System	
Hand Instruments (fiber optic handpiece kits)	enation 15.00 temporals
Hand Tools (per treatment room)	(ieansqub issbit gnisi5ani) metava 5
Intra-oral Camera Cart System	10
Intra-oral Camera System-multi-op network-per room	
Laboratory Items (includes model trimmer, plaster b	
	10
plaster tray, vibrator, etc.)	10
Lights (track mount)	
Lights (unit mount) Nitrous Oxide System (built in)	10 10
Nitrous Oxide System, portable (cart, head, 2 regulat	
Sterilizer Stools (Doctors and Assistant) per pair	10 10
Ultrasonic Cleaner (benchtop)	10
Ultrasonic Instrument Cleaner (recessed)	10
Ultrasonic Scaler	10
Vacuum Pump (built in)	10
X-Ray Illuminator	10
X-Ray Machine (commonly one of the following)	10
GE 90 machine complete	15
additional heads	15
70 KV machine complete	15
X-Ray Processor	15
X-Ray Room	•
Panoramic machine (full view) extraoral in addition	n
to the GE 90 or 70KV X-Ray machines above	15

GROCERY STORE

Item	Age/Life Table
Alarm Systems-Full Camera System	15 15
Checkpoint (front doors)	MODIFIE MESS
Box (storage)	ce Maciene († 1960 & cale)
Dairy with customer doors 18 x 38 x 9	no denotare Mari
Freezer 10 x 11 x 8	10 SERVICENTE SOR
Freezer 15 x 42 x 9	1036697126 (27826)
Floral 8 x 8 x 8	10
Produce 20 x 24 x 9	
Cardboard Compactor and Tube	2010 11 (1 (c) 10 (c) 1
Cart	(bearingment) and
Electric	Wine & (Defrigerand)
Shopping	ellet Ruela (e 8 divie)
Cabinet, Video (locked storage)	Usernor Pr
Case	(ADDUTE)
Cheese (6' x 14')	12
Frozen Food/Ice Cream	
1 Door (23 cu ft)	naciona Amadada 12
2 Door (49 cu ft)	12 12
3 Door (72 cu ft)	12
3 Door (8' sectional)	94039 John
5 Door (12' sectional)	12
Refrigerated (beverage, dairy, etc.)	
1 Door (23 cu ft)	12 page 1
2 Door (49 cu ft)	12 The Same
3 Door (72 cu ft)	12
5 Door (12' sectional)	
Produce (12' sectional)	(100) 16 (201 150) (114 121 12 2 15 (100)
Cash Registers (electronic)	** CENUMENT
Check Out Scanner Units (processor, termi	771331
10 checkstands complete	5
Checkstands	10
Belt Type	UT#7521 FART IN COMPARE TO A STATE OF THE ST
Counter	hingh - crops actual some 10 mass now ever
Floral 10'	(normalis ethicine)
Video 8'	15 zakos (2) smi
	Tank Reseptation 15 concrates
Video 20'	distant 15
Display	tston2crt-atts*
Bulk Food	mody gonalized stains to much his to 5 two valuation
Cosmetic	on to not at the contract of the contract of
End, Peg Board	Apply to some fact. It that were
End, Business News	5 maA anney
Flower Plant 14 1/2	5 _{0.07}
Flower, Step	5
Produce, Spot	1 5 603S
Disposal Unit - Produce Dock Board	10
Garbage Compactor, 20-yard	10
Generator 30 kw	15
Sellerator 50 KW	13.00

GROCERY STORE (CONT.)

Item	Age/Life Table
Humidifier and an analysis	Item
Produce Mist	10
Mobile Mist	###127/4 TYSHEE THEFE STREET STREET
Ice Machine (1,000 & cab)	Checkman 10 om deurs)
Ice Merchandiser	10 (558,031-) 100
Juice Machine	U.A. BELLEGI AND DESCRIPTION FUEL
Labeler, Automatic	8 X 14 V 1549574
Magazine & Card Racks (10')	6 x 2 x 6 1 15 C3 9 T 1
Merchandiser	Floral 3 x 8 x 5
Dough (Refrigerated)	Produce 20 7 4 x 9
Egg (Refrigerated)	Cardboard Ceanwrior and Tube
Wine 8' (Refrigerated)	10
Pallet Trucks (electric)	15 anisələ
(manual)	15 phograps
(straddle)	Capacité destadi debité sancia)
Paper Baler	10
Pineapple Corer	Checse to 014 of 01 of 014 of
Polisher/Scrubber	10
Safes (5-7 cu. ft.)	15
Scales	THE DOT ONLY THE PARTY
Electronic	15
Produce Mist	5 Door () 15 sequent)
Checkstand	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Scanner Units	(fr. 10.100 Near 1
Sealer, Belt Type	(Elizaberragia :
Shelving	
Wall Type (per linear foot)	(lumitora 15) mod (
Gondola, Center Aisle, (per linear fo	not) 10 (Fundament
Units (12')	Cash Sagisture (charrone)
2-tier	Cash Segisters (electrone) Check Ort Scanner Units (processor, terminal scanner) Ut checks are countered
3-tier	10 checkster complete
Sink, Preparation	15 abuta kand 3
Telephone / Intercom	5 aw 113
Television Surveillance-Entire store - dig	gital 15
Terminals (electronic)	5 (c) (const)
Time Clocks	10
Trash Receptacle (concrete)	15
(metal)	10 vsiquio
Walk-In Cooler	Street March
Includes exterior and interior finish, i	nsulation, doors,
compressor, coils and installation co	sts. 6 and get helf
Apply to square feet of floor area.	End Business News
Floor Area	Player Flan 14 1/2
50 sq. ft.	12 12 12 12 12 12 12 12 12 12 12 12 12 1
100 sq. ft.	12
200 sq. ft. 400 sq. ft.	Disposal Chit - 12 other
400 sq. rt. 600 sq. ft.	12 back-tool
1,200 sq. ft.	STEAN OF 120 Library SERVICES
2,000 sq. ft.	12 (10 notational)
-,	12

GROCERY STORE (CONT.)

Item	Age/Life Table
Wet Vacuum	10
Wine Chiller	10 10 15
With 2 Timers, add	(togatota) P x Tile 1 legist 2001
With Solid Surfacing Sheet, add	
	(cache and her viv) motel (risk)
122	
	a.M.
	F. Ondy Scotleral Base Und
12 - 12	8' Open Sectional Mala Deck - 5 deek
	12. Opce Sectional Base Unit
= 21	12 Open Sectional Multi-Deck - 5 deck
	Ciencer Uncur May erlean the fisters
	restine week that he open t
	1024/17 167
414	
	Paraging Machine (hear cost)
	15.25% March
	Table, Man Electing Charles
	World View Statem

MEAT AND DELI SHOPS

Meat Shop

Item	Age/Life Table
Bone Dust Remover	10
Box, Meat 15" x 40" x 9" (storage)	Non-Santi Life
Case	
Fish / Meat (curved front glass)	h Solid Sartavaga Sheer, add
8'	12
12'	12
Meat	
8' Open Sectional Base Unit	12
8' Open Sectional Multi Deck - 5 deck	12
12' Open Sectional Base Unit	12
12' Open Sectional Multi Deck - 5 deck	12
Cleaner, Grout Hog (clean tile floors)	10
Disposal Unit, Meat and Fish	10
Fat Tester	10
Grinder	
Chopper	10
Mixer	10
Lobster Tank	10
Packaging Machine (heat seal)	10
Packaging Scale	15
Pan, Chicken Drain	10
Sausage Stuffer	10
Saw, Meat	10
Sealer, Belt (meat wrapping system)	10
Sink, Meat - 3 compartment	15
Table, Meat Cutting (boning)	10
Tenderizer	10
Weigh Wrap System	15
Weighing System	
Wrapper Station	
Wrapping System	

MEAT AND DELI SHOPS (CONT.)

Deli Shop

Item older Aiston	Age/Life Table
BBQ Cooker / Rotisserie	10 zakial
Box Deli 9' x 12' x 8' (storage)	Buffit (porta g le)
Cabinets (utility / storage)	told:
12' Base	15 bloQ
18' Base (Tajata a salateta	Pizza Propareton (rolligenside
Case, Deli (display)	Lo Pass
Refrigerated	Z8 Paris
48"W x 50"H	de leg cifes) qu'il bis 2 l'action (se ingerate
59"W x 50"H	12 ************************************
77"W x 50"H	12 200TCI
8' Sectional	12
12' Sectional	12 iled arres
Refrigerated - Maxi	
4' W x 54' H	12 September Display
6' W x 54' H	12
8' W x 54' H	12
Hot - Maxi	
4' W x 54' H	12
6' W x 54' H	12
8' W x 54' H	12
Combin - Therm Oven - Single	10
Combin - Therm Oven - Double	10
Dishwasher	
Fat Vat	10
Food Processor (commercial)	10
Freezer	
Fryer, Deep Fat	
Fryer, Pressure	10
Hood, Service Deli (4' x 13') w/ Fire Protection	10
Island, Deli 8'	10
Microwave	
Oven, Convention	
Oven, Pizza	
Countertop (2) 18" Pizza Capacity	10
Countertop (4) 18" Pizza Capacity	10
Pizza Station (display)	10
Refrigerator	
Salad Bar, 5' x 16', refrigerated, self-contained, w/ sneeze guard	10
Sink	
Slicing Machine	
Manual	10
Automatic	10
Sneeze Guard	10
Steamer (warmer)	10

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE MEAT AND DELI SHOPS (CONT.)

Deli Shop

Item skint	Age/Life	Age/Life Table mail
Tables	04	BBQ Cooker / Rotisseric
Buffet (port	able)	Box Deli 9 x 12 x 8 (storage)
Hot		Cabiners (utilit 01 storage)
Cold	21	12 Base 01
Pizza Prepa	ration (refrigerated - stair	
16 Pans		Case, Deli (disj01)
28 Pans		10 meroginas
Salad Top/	Work Top (refrigerated -	
8 Pans		H 10 x W 98
12 Pans		77° W × 01 ° H
18 Pans	13	10 Section 10
Serve Deli	CI	12 Secti 01 .1
		Retrigerated - Mani
Warmer, Displ	ay	F. 25. x A. 7
	21	H M M M
	12	H +cx W 8
		Flor - Wax
	21	4 W x 54 H
	22	6' W x 54' H
		8 W x 54 H
	01	Combin - Therm Oven Single
		Combin - Harm Oten - Double
	2	Distinguisher
		Fac Var
		Food Processor (commercial)
		79.50
		Fryer, Deap Fat
		Fryet. Pressure
	63	Hood Serace Deli (4 , 13) w Fire Protection
	:01	Eland, Deli R
		Viscovase
		Own, Convention
		Oven Pizza
		Countertop (2) 18" Place Caracity
		Codinterrop (4) 18° Prizzo Canacrily
		Pi zza Station (display)
		Retrigormor
	01 60	Salad Bar, 5' v 16', refrigerated, soft-comained, wringerse gu-
		Smk
		Suckig Machine
	0.1	Manual
	.01	Automatic
	01	Sneozz Guard
	01	Steamer (warmer)

THEMPILI MEDICAL MY JIVOM

Overall Cost ### Dog#	Age/Life Table
Examining Rooms	Computer Pox 21: Sale Station
Laboratory	Crowd Contrologole and Rope
Minor Surgery Room	10
	Omni-Torm Ticket and Concession System
	Strall System 1 Theret (index and 3 Concession Terrifical
Blood Analyzer (Serometer)	Logic System - Unlimined Baker Outlets and Concession I
Blood Pressure Guage	Projector w Red Transpon System
Table Model	(frogania) augalg, oldat guolem "asan y l sobuloni)
Wall Mounted	Projectors (older system). Note: I remired per seren
Centrifuge	Screens (Lachuor Frame and installation)
Diagnostic Set	enid 4 - r06 x 31) ner 15 murps nog
Drug Cabinet	19/II2 15
EKG Machine	7
Examining Table	15 matay2 kwo 3
Examining Room Cabinets	Colby Sys 21
Floruscopic X-Ray	Vello Colley)
Small Clinic	15 day Machael 15
Large Clinic	15
Goose Neck Lamp	homepupa noteenad 10
Instruments	Arapi spoakers/Tisket Booth
Microscope	Computer Por 51/18 State Station
Mini Mass Spectrometer	D-Citiema Syst <mark>or</mark> ni propostan, ichs. servos)
Reference Libraries	In I gorralded - 12 No Dep. M gntl 16H
Sterilizer	10 10 V 40 8 W
Stools	10 particity and
Suction Pump	Macho Cherse 0 1 armer
Surgery Room Cabinets (5')	10 Orjan adaliv
Surgery Room Lights	Denti Mar Proof (sound extra)
Surgery Table - Minor / Procedure	10 mark a magain
Major	Name: 36 110 bc recus W
Table Counter	5 oz Betti 01 minless steel)
Ultraviolet Exam Light (Woods)	12 oz. Kerf <mark>or</mark> szánloss steet)
Waste Receivers	to ox. Ket 01 economy
X-Ray Machine	i 6 oz. Keril <mark>en</mark> stajaless stepi)
01	20 oz. Kerko (stamloss stock)
(4)	12 ox Kedle Valualox medi

^{*}Overall Cost for Examining Rooms placed at 15 year Age/Life Table to reflect major of cost of equipment.

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE MOVIE THEATER EQUIPMENT

Item sidet stickent	Age/Life Table
Computer Point of Sale Station	a5 o- of uning and i
Crowd Control Pole and Rope	10 gronzeda.l
	Manch Surgery Room
Omni-Term Ticket and Concession System	
Small System - 1 Ticket Outlet and 3 Concession Terminals	Por item Cost 5
Large System - Unlimited Ticket Outlets and Concession Ter	minals seemens 5 seemens 5 souls
Projector w/ Reel Transport System	Blood Pressure Chage
(includes lenses, makeup table, platter, transport)	Table Mode 11
Projectors (older system) Note: 2 required per screen	15 macM UsW
Screens (includes frame and installation)	Cantrifuge
per square foot (15 x 30) White	Diagnostic Sci 21
Silver	15 readeDeptG
	EKU Machine
Sound System	Examine Table
Dolby System	азыны 10 ой какашка
THX (add to Dolby)	v10 X percental
Splicing Machine	15 estil Clima 2
	Large Killinic
Concession Equipment	Gross Neck Lamp
Ampli Speakers Ticket Booth	10 standartagi
Computer Point of Sale Station	5 squasurallit
D-Cinema System (projector, lens, server)	Admin Place Special
Hot Dog Merchandiser - Countertop Unit	Reference Lib 01 is
w/ Bun Warmer	
Ice Machine	10
Nacho Cheese Warmer	10 and an ext
Nacho Chip Case	Survey Recent Of more (5)
Omni Max Projector (sound extra)	Sugary Room 21sts -
Popcorn Machine	Stagery Toble: Miner / Procedure
Warmer added 36 inch	10
6 oz. Kettle (stainless steel)	10 remounded of the f
12 oz. Kettle (stainless steel)	Ultraviole: Exa0Lagh (Woods)
16 oz. Kettle (economy)	Name Received
16 oz. Kettle (stainless steel)	X-Ray Machino 01
20 oz. Kettle (stainless steel)	10
32 oz. Kettle (stainless steel)	10
Video Store nam Doffer of Alder on NegA may of the basely as	*Overall Cost (01 Examining Mayon
Pretzel Bake and Serve Unit	10 легенциро

OFFICE

Item side Cotallaga	Age/Life Table
Furniture	Foli, Cabrinets
	2-Drower
Bookcases	4-Drawer
2-Shelf	15 tsweet-2
3-Shelf	
4-Shelf	Pile Cabineta, 151 rate - 361 wide
E C1-16	15
6.01.10	15
	15 posti
Chair Dolly	C.Drawer C.F.
Chair - Executive	15 - nowerG-t
	File Cubiners - Maps
	15 TOWARD-2
	15 100000E-01
Reclining	15 Aud Quite?
Conference Table	
Conference Table	bublish lend?
Wood - 6'	older 15 mg drive last fl
Wood - 8'	15 YEAR DESIGN
Round - 42-inch diameter	15 to 6
48-inch diameter	15 Day Clear
60-inch diameter	15 mast main acous
Credenza	saw.
Wood	15 was sold
Steel	15 and 2
Computer	15 Jets France 2
5.1	STATE ASSESSED.
Desk - Steel	Place Encasoment
Computer	Societanal Word [#airan
Executive	15
Economy	15
Single Pedestal	15 2 mar (1) 4 mar (2) 4 m
Desk - Wood	Start - Mayric
Computer	Steet Fadeled
Executive	15 To sea of Veneral 15
Economy	200139270
L - Workstation	
Single Pedestal	The state of the s
Super Economy	1.5
,	
Display Case	15 aldat angw
Drafting Chair	15
Drafting Table (w/o base)	16
Drafting Table Base	15 15
	15

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE OFFICE (CONT.)

Item File Cabinets	Age/Life Table
2-Drawer	15
4-Drawer	15 zamiskog&
5-Drawer	15 Heric 3
File Cabinets, Lateral - Steel - 36" wide	Harz-c Harz-c
2-Drawer	15 Turk C
3-Drawer	15 Norte-3
4-Drawer	15
5-Drawer	15 FloC (mi)
File Cabinets - Maps	Chair - Exceptive
5-Drawer	15 Todas I
10-Drawer	15 970209
Folding Chairs	Reclining
Steel	15
Steel - Padded	15 dail son sus inol0
Steel with arm & table	15 d - Louis
Guest Chair	Wood 8
Wood	resemble # 15 CF Trepoli
Steel - Padded	transaction domain
Reception Room	
Sofa	15
Settee	15 nanahar?
Love Seat	15 bec.W
Chair	15
Corner Table	15 iounmoD
Coffee Table	15
Plant Encasement	15 fand descri
Secretarial Work Station	Computer
Wood	15
Steel	15 varagood
Stacking Chairs	terapholi phytoc
Steel - Plastic	15 15 bao's - 1230
Steel - Padded	15
Steno / Task Chair	15 Will 50 C
w/ arms	13
w/o arms	nessiste W - I
Typewriter Table	
Steel	15 abof signification (15 abof signification
Melamine	15
Work Table - 6'	Displace Case
Wood	15 matter Character
Steel	feature of the clother and heard
Folding	15 see aldaT southerd

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE OFFICE (CONT.)

Item older stations	Age/Life Table
Equipment	Examining Borons
Calculator	Application Application of the A
Desk Model	realist of a value of the latest of the late
Ink Roll and Display Printer	mgb2 batamentA 5 ke y tokroded
Hand Held	5/20 7 cm 11 to 9
	Automatic Remartor with Serasonores
Digital Camera	Auromatic Retractor with Kermoneter Chair and Stuar Octoberies
Digital Projector	Thair and Stand Intoluder St. Lance. Autoprospectuur.
Digital Wall Display DLP Projector	Connect beins ($^{f z}$ sings (CLC) (table, injector, sink, and
	Consess Rapagrapher
Easel (Dry Erase and Pad)	10 biols bastd
Electronic Labeling System	Orect Opinsemescope (head only)
Electronic Whiteboard	sibneti
w/o easel - 4x3'	10
with easel	Pundus Canara
	iselitya-aoki
Fax Machines	Mystratic
Programmable	5
Thermal Paper	
Plain Paper	gras (FV) stock broth Stock (Triple Street)
Fax / Copier/ Scanner / Printer	ha self
Color	5 carnoteneri
Laminator	5 036/00/0193
LCD Projector	5 375000000
Multi-Function Communication Center	10
Multimedia Projector	10
Overhead Projector	10
Palm Assistant - Digital	
Printer - Personal	(2) The contract of the contra
Safe	5 15
Scanner - Flatbed	
Shredder	10
Typewriters - Electronic (memory and display)	10
Typewriters - Portable	RAMITIA CHRISTA DE SCOPE Perfesse l'atstratagness
Electronic	10
Word Processor	Retract 1 (according to 10)
	thora Window Value 1 102
	Shi Lang
	(n sia) (00)
	Tarif Cols Set V France

OPTICAL

Overall Cost	Age/Life Table
Examining Rooms	10 hisangian
Laboratory only	10
Laboratory with Edger	10 Host and
Laboratory with Automated Edger	10
Per Item Cost	ORDER SHEET
Automatic Refractor with Keratometer	10
Chair and Stand Optimetrics	10 10 10 10 10 10 10 10 10 10 10 10 10 1
Chair and Stand (includes Sit Lamp, Autoprojector, and Phoropter)	10 sport latings
Contact Lens Center (CLC) (table, mirror, sink, and modification unit)	LKI velo ¹⁰ 1 lle W lengid 10
Corneal Topographer	10
Hand Held	and the same (all lass
Direct Ophtalmoscope (head only)	10
Handle	10
Edging System	10
Fundus Camera	Toza a Hitiw
Non-mydriatic	10
Mydriatic	10
Hand Instruments	10
Hand Tools (10 @ \$30)	roder leaving
Indirect Onhtalmoscope	10
Head	10
Transformer	10
Keratometer	10
Lensometer	
Manual	10
Automated	10
Perimeter	
Projector (includes screen, slides, and mounts)	Istracci 10 us (state or le
Non-automated	10
Automated	10
Mirror Set	10
Punilometer Digital	10
Radius Gauge or Scope	10
Refractor (manual)	10
Refractor (automatic)	10
Retinscope	10 10 10 10 10 10 10 10 10 10 10 10 10 1
Salt Pan & Frame Warmer	10
Slit Lamp	10
Stool (each)	10
Tonometer	
Noncontact	10
Applanation	10
Tono-Pen	10
Transilluminator	10
Trail Lens Set & Frame	10
Ultrasonic Cleaner	10

PHONE EQUIPMENT

Item oddal dallogA	Age/Life Table
Pay Phone (includes installation)	ardin Sine & Squine
Coin only	Wow General 7
Coin / Credit Card	5
Used (electric line)	5 Abort Courts
	Slor B. V. Cross Hasch-Janes
Enclosures	night TV Meanige 12 neh
Wall Mount (inside or outside)	coppier Monzer Video Generals
Full Enclosure (Superman Booth)	RT Analyzet
Reconditioned	boog \ spirro 5 i rano 24 A TA
Illuminated Telephone Sign	5 and the State of K
TTY Equipment (Telecommunication Device	for the Deaf)(add on)
Hearing feature - 30 keypad	ad 519 Hage I Intiger
Braille key pad - 55 keypad	donost victorii MMC Trong Mittabil latinosi
TTY equipment is required when a bank of five	e or more phones is
present.	# Not Progressing
	serent Merce and Merce
	After CEPA After Other 5 feet of artistation
	high Voltage Proble (40 to a Orgher)
	Tobile Hower Supply
	Paragonian deservation
	ASC Constituted held
	generalitati Esta El TVETI
1801 W 45 84 2 W	not relate and WHY 600 render daments once
	claering Station
	ecyst2 grand hasse
	ROWLOCKE LICENSM HOUR
	elephone Product Tosian
	ince Test Sec will address of small liter
	- tagler# / f
	inversal Programmer, PC Cord Interface
	resultant, XD
	mark valvation and

RADIO AND TV SERVICE

Item side T stickege.	Age/Life Table
Audio Sine & Square	(nonathages and one)
Wave Generator	5 yang ata
	Coln / Credit Card
Capacity Checker	Canit Settle (2) break
Color Bar / Cross Hatch Generator	5
Color TV Monitor - 19 inch	10 ************************************
Computer Monitor Video Generator	(shistor to also 5) second HeW
	Hall Em wave 5 Superior at Booth
CRT Restorer (average / good	Reconditional
DC Power Supply	umigated Tyle5 bone Sign
Degauss Coil (no book the Clark will so and a	olle virummen os is 15 maint, und i Y
Digital Logic Probe	beryas OE - 55mm 1 promati
Degital Multi-Meter (DMM) Port. / Bench	Brailtekey p 2 1 55 Jayper
Dual Trace Oscilloscope (35 mhz / 100 mhz)	äin rodw hassiper 5 tesinqiype 7
EPROM Programming	5
Field Strength Meter	5
Frequency Counter 100 mhz / 550 mhz	5
High Voltage Probe (40 kv or higher)	5
Isolation Transformer / dual	5
Misc. Hand Tools	5
Mobile Power Supply	5
MTS TV - Stereo Generator	5
NTSC Generator (Hand held)	5
NTSC Signal Generator	5
R.F. Signal Generator	5
Service Manuals (factory 200 / HW Sams yearly) 168 @ \$18 ea	. No Dep.
Soldering Station	5
Desoldering Station	5
Sweep Marker Generator	5
Telephone Product Analyzer	5
Telephone Product Tester	5
Tone Test Set w/ Inductive Amplifier	5
Transistor Tester	5
TV Analyst	5
Universal Programmer, PC Cord Interface	5
VCR Analyzer	5
Video Monitor Tester	5
Waveform Generator	5

APPENDIX IV

CLASS LIFE SUMMARY SCHEDULE

RESTAURANT EQUIPMENT

Item	Age/Life Table
Blender - Liquid Blender - Food	7
Blending Station	op Tryst 10 ngie Basker / Single Weil
	under with the residence (allow explained alone
Bowl Cutter (cut meats, fruits, veggies, bre	Vesta mission last necessitation
Broiler, Char - Electric 24"	angin-hous (affew wells), sand-alone
Broiler, Char - Electric 36"	Books of the Cample Well, argueron
Broiler, Char - Gas 12", w/stand add \$965	Double 10. Liber School (15.10) Security (15.10)
15"	for authors that any link should visit and
18"	gme) det 10 mail sed.
24"	10
36"	mainter Official Country Marlett
48"	10
Broiler, Salamander 36"	10
Buffet Table	Conveyor Model
Portable Hot Food - 3 section	110 ngọi Chán
Portable Cold Food - Salad Bar	be stagints, noting to dispate
Sneeze Shield, add	10 10 1 RIVET
Bun Toaster - Conveyer	10 c sign (
Bun Warmer	
1 drawer	10
2 drawer	10
3 drawer	10
Burger Press - 5 oz. 4"	10
8 oz. 5"	alog I bos esos emunitados lives strave 10 constitue
16 oz. 6"	tibe to the 10 obs. Basel
Bus Cart	10
Can Opener, Manual	10
Electric	10
Chairs:	odb - Gas Commer Valdei
Folding	7
Fair Quality	7
Average Quality	cases Row Ring RE and 7 note will
Superior Quality	10
Economy Stackable	telan magni ratasana system 7 w. Ze tora 1 tau
Formal Dining Stackable	10
Barstool w/ Padded Back and Foot rail	and remains and the summer of the second
Barstool w/ Foot Rail - No Back	7 Analysis
Lounge Armchair - Padded w/ Casters	repair 10 anold as
Chair Risers (child's booster seat)	10 to
High Chair	10
Coffee Brewer	
1 warmer	10
2 warmers	10
3 warmers	10
Add 1 decanter for each warmer	10
Contraction Over	10
Convection Oven Half size	10
Full size with stand	10
Gas - Single	10
Double	10
Electric - Single	10
	10

APPENDIX IV

CLASS LIFE SUMMARY SCHEDULE

Item	Age/Life Table
Deep Fryer - Single Basket / Single Well	blender - Fond
	Blending Station
Double Basket / Single Well	Boyl Cutter on means fruits wagnes brea
(gas with stainless wells), stand-alone	Broiler Caronia 24
Double Basket / Single Well, countertop	Heotler, Choff-Electric 36"
Double Basket / Double Well, countertop	To the bassaw of the Description of
Triple Basket / Double Well (gas with stainless w	
Dishwasher - High Temp	10
Low Temp	10
Dishwasher - Under Counter Models	
High Temp	10
Low Temp	Broiler, Subfinancier 34
Conveyor Model	10 de Carrina
Drink Dispenser	Pertable Har Food - 3 secupal
Single 5 gallon, refrigerated	Pertable Cold Pool - Salad Bar
Twin 5 gallon	Due Distant American
Triple 5 gallon	is come of half
Espresso Machine	non Warner
Single Head	10
Double Head	10
Grinder	10
Fat Vat	10
Food Processor with bowl, continuous feed and 2 pla	ites 10
Each additional plate add	10
Freezers - 2 Door	10 Tun 2 and
3 Door	hapman Tene D
Granita Machine	10 omasEl
Griddle - Gas Counter Model	Crains
4 Foot	10
6 Foot	10
Grill w/ oven - Gas (34" grill w/29" oven)	10
Electric	10
Guest Pager Kit w/ 5 pagers (coaster pagers only)	10
TV Analyst	Ter test bis start cobe? Se for rawl
Universal Programmer, PC Cord Interface	destinated for the second
VCR Analyzer	The American Commence of the C
Video Monitor Tester	A rotal J. V. bobbe R - 1184075 A rotation I
Waveform Generator	Chair Madais Childs Boostar actus High Chail
300	Coffee Brewer
G1	1-venuer
	FASHWAY D
	aneourtess &
	word I deciding for each warren-
	Cenwanian Over
701	Lévatia

APPENDIX IV

CLASS LIFE SUMMARY SCHEDULE

Item skial sli AsyA	Age/Life Table
Deep Fryer - Single Basket / Single Well	Lee Dispenser, Touch Free
(gas with stainless wells), stand-alone	Cubelet (2 01 b)
Double Basket / Single Well	Flaced (392 fb)
(gas with stainless wells), stand-alone	Flaked (4.5 01b)
Double Basket / Single Well, countertop	Nugget (51015)
Double Basket / Double Well, countertop	lee Machine - 01ker w/ 70# storage bin
Triple Basket / Double Well (gas with stainless wells)	Contour Copp w/ 400# storage bin
Dishwasher - High Temp	Ice Merchandi 10 (double dear)
Low Temp	Ace Tea Brewe 01
Dishwasher - Under Counter Models	Insta-Cu Machine - 3.15
High Temp	10 dl 8
Low Temp	10 aphan Cander 01
Conveyor Model	Man Slicer 01
Drink Dispenser	1/2 bp - automatic
Single 5 gallon, refrigerated	192 tur-manal
	Microwave O 01 (1.000 den - (auch cenu
Triple 5 gallon	Milk Dispense of double - 5 gallons
	Mixer - with S/S bowl. Issuer and wire whi
Single Head	101 maQ+51
Double Head	20 Chart 101 vi
Grinder	10 mg 0.08
Fat Vat	101 1010
Food Processor with bowl, continuous feed and 2 plates	1210 rusp()-0c
Each additional plate add	10 risu0-08
Freezers - 2 Door	Wadhi Chicse 01 piter/Warnier
3 Door	Necho Chip 100 or
Granita Machine	Oyster Shirewool Mannal
Griddle - Gas Counter Model	Mesuic
4 Foot	10 (Some) - 05/(O
6 Foot	10
Grill w/ oven - Gas (34" grill w/29" oven)	10 UrdooFi
	ZW ESZH EVBOH 1000 wolk-ascO
Guest Pager Kit w/ 5 pagers (coaster pagers only)	Onemal Wok 10 oct 188
Guest Pager Starter Kit w/ 5 pagers (coaster pagers & char	
Heat Lamps with base	Pasta Cooker, stand-ulone
2 - bulb	Pie Che - volton and 48 vull mount uni
	Pizza Erugh Mora - 63 Quart Bowl w hor
Hot Chocolate Machine	Pazz Dough Sucrier - single past rellier -
Automatic 01	Preza Osons - 101 unication
Manual	10 - anarch assig
Hot Dog Broiler / Bun Warmer	10 Shade
Hot Dog Grill	10 eldnoG
Hot Plate - Gas (double)	Pizza Grens - Orenic
Electric (double coil)	10 alunis
Ice Cream Machine	Double
Robotic Arm	10 signif
Spiral	Poncorn Butte of Ispenser
	Popoom Machine
	A COLORADO DE SERVICIO DE LA CONTRA DEL CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DE LA CONTRA DEL CONTRA DE

Item sideT sli.Poge.	Age/Life Table men
Ice Dispenser, Touch Free	Deep Pryer - Single Basket / Single Well
Cubelet (273 lb)	(gas with st0fless wells), stand-alone
Flaked (392 lb)	Double Ba01: / Single Well
Flaked (453 lb)	(gas with sOfbless wells), stand-alone
Nugget (523 lb)	Double B: 01: Single Well, countertop
Ice Machine - Flaker w/ 70# storage bin	Double Ba01s / Double Well, countertop
Contour Cuber w/ 400# storage bin	Triple Bay 01 / Double Well (gas with stainless wells)
Ice Merchandiser (double door)	Distribusiver - 10th Temp
Ice Tea Brewer	10 _{HIII} wo.1
Insta-Cut Machine - 3 lb	Dishwashor - 01to Counter Models
8 lb	10 _{cm=f} dail-f
Meat Grinder	10 _{qmaT wo.J}
Meat Slicer	Conveyor 01 sdc!
1/2 hp - automatic	Draft Dispens 01
1/2 hp - manual	Single 5 g/01 m, refrigerate d
Microwave Oven (1,000 watt - touch cont	
Milk Dispenser (double - 5 gallon)	Triple 5 gr01 n
Mixer - with S/S bowl, beater and wire wh	
12-Quart Bowl	Single Her 0 1
20-Quart Bowl	10 _i H stepou
30-Quart Bowl	10 HERVIE
40-Quart Bowl	10 my vail
60-Quart Bowl	Pood Process 01satisbows, continuous feed and 2 places
80-Quart Bowl	bbs suggles 10 about dasel
Nacho Cheese Melter/Warmer	TOOL STONE OF
Nacho Chip Warmer	10 TOGE
Oyster Shucker - Manual	10 mant a Macrael
Electric	Ortaille - Gas (01 unter Model
Oven - Conveyer	tore: 4
Gas	10 1004 6
Electric	Grill w owen - 01ss (34" grill w/29" oven)
Oven-Slow Roast / Hold 72" H x 23" W x	
Oriental Wok Stove (display cooking) 18 Panini Grill	
Pasta Cooker, stand-alone	Guest Pager St. 1 Kit w/ 5 pagers (coaster pagers & char
Pie Case - refrigerated 48" wall mount un	Hera Large vo 01 base it 10 to 10 base to 10 base it 10 base 1
Pizza Dough Mixer -63 Quart Bowl w/ ho	
Pizza Dough Sheeter - single pass roller -	
Pizza Ovens - Countertop	The state of the s
Pizza Ovens - Gas	Maintal
Single Double	Not Dog Bred 01/Bus Warmer Hot Dog Grill 01
Pizza Ovens - Electric	Hot Place Gas (double)
Single	Ek01nc (double cort)
Double	lee Cream Max 10nc
Triple	Roboto A 01
Popcorn Butter Dispenser	10
Popcorn Machine	10
Portion Blending System	10

Item sidel skillene	Age/Life Table
Pretzel Display	
36	10 201081 011
48	10 Two Organiaes
72	10
Range - Gas (34" range - 6 open burners & 29" oven)	10
Electric (36" range - 6 open burners & standard oven)	agnia (O wolf 100 wolf agnitis (O wolf
Refrigerated Back Bar Cooler - under counter	Electric
2 keg or 134 - 6-pack storage	10
3 keg or 162 - 6-pack storage	10 10
4 keg or 209 - 6-pack storage	10
Refrigerated Chefs Salad Top	Potr Openings
1-Door, 27" long	egeneralO seed
2-Door, 48" long	10
3-Door, 72" long	10
Refrigerated Direct Draw Draft Beer Dispenser	Писе Френици.
1 keg	Pour Coeffings First Consiss
2 keg	10
3 keg	10
w/ glass or mug storage compartment, add	10
Refrigerated Glass and Plate Chiller	10
Refrigerated Pizza Preparation Table	District 196
2-Door, 67" long	10
3-Door, 93" long	10 paid grant
Refrigerator	CENTELL CHICENSON
2-Door	10 10 10 10 10 10 10 10 10 10 10 10 10 1
3-Door	10
Revolving Display Case	10
Rice Cooker	atyanz margifaki nemili ettin
30 cup	10
55 cup	200 200 200 200 200 200 200 200 200 200
Rolling Warming Drawers (4-5 dozen per drawer)	day office satisfy the
One Drawer (4-5 dozen per drawer)	10 1 - KIRW
Two Drawer (4-5 dozen per drawer)	10
Three Drawer (4-5 dozen per drawer)	10
Shake Mixers	1873 +-
1 head	10
3 heads	10 10 025 1116
Sinks - Stainless Steel	
Single Bowl, Single Drainboard (38" x 23" x 36")	10
Single Bowl, Double Drainboard (53" x 23" x 36")	10
Double Bowl, Single Drainboard (57" x 23" x 36")	10
Double Bowl, Double Drainboard (72" x 23" x 36")	10
Snow Cone Machine	10
Soft Ice Cream Machine	(2) L2(4)
Double	10
Single	10 Harristic
Soup Kettles	Umsite and Miscellargovi
10.5 quart - 475 watts	10
12 quart - 650 watts	10
12 quart - 1250 watts	10
Steam Cooker	10

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE RESTAURANT EQUIPMENT (CONT)

Item slow startege.		moil
Steam Tables	z Display	
Gas		さん 知点
Two Openings	10	
Three Openings	10	
Four Openings	Caraco at a service of a contract of the service of	
Five Openings	CHORD MUNICIPAL OF CHAIRMAN ACTION TO A SHARE THE VERNING	
Electric		
Two Openings	10	
Three Openings	10 10 gs	
Four Openings	10	
Five Openings	germed Of the Salad Top Door, 2 Of tone	
Portable		
Two Openings	10 10 10 10 10 10 10 10 10 10 10 10 10 1	
Three Openings	10	
Four Openings	EXPERIMENTAL PROPERTY AND DATE TO SERVE THE PERSON	
Five Openings	10	
Straw Dispensers	10	
Tables		
30" x 96"	bbs. Inord united the test families with	
60" round	refine to 10. See and Plane Chiller	
Toaster (4 slice)	adal nonces 4 s 10 conces	
Topping Dispensers	10	
Vegetable Cutter	10	
Waffle Baker		
Single	10	
Double	10	
Waffle Baker Belgian - Single	264 A CHURT 1987	
Wine Cooler	10	
Wok - Induction with Wok Pans	15	
Work Tables - Maple Top		
Maple Top	ig Warming Engers (4-3 dependendender)	
24" x 36"	re Drieven 2 de eas per denven ve Evern 114-5 de ean per denven	
24" x 48"	resum to the results and 10 miles are	
24" x 60"	10	
24" x 72"	10	
Stainless Steel		
24" x 36"	10	
24" x 48"	gele Bow 15 x 22 x 36 7	
24" x 60"	100 Lo 010 and Drawboard (53) 23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
24" x 72"	the X VE of To branching signed 10 of older	ar i
	utin Bowl. Double Draining of 422 x 15" x 16")	
Dishes	smillOvy sine 3	ineon is 2
Glasses	000111011011011011	
Pots & Pans	10	
Silverware	10	
Utensils and Miscellaneous	10	
01	Signation 475 years	

SERVICE GARAGE

TIPO SE

Age/Life Tulke	
Air Compressor (5 hp), 40 gallon	10
60 gallon	(not 01) sl(10 104
100 gallon	Zogi O1 Stands
Wormgear (no	tank) 15
Air Impact Tools (1/2 "drive)	15
Anti-Freeze Recycler	15.13
Battery Chargers	1510-16
Battery Testers	reser de re
Portable	15
Floor Model	(100) month 715 °CT
Bearing Packer	15 2719
Bench Grinder (6")	(barewon-ru) warmus (15)woo
Body Shop Repair Manual (1 manual, p	
Microfiche Viewer system	
Brake Bleeder	10 15
CD Service Manual	
	No dep.
Computer -PDF File - DVD	Carrier and Company of the Court of Assert
Drill Press	(2000 15 5) 1 (2003 (2004 15 5) 15
Dwell-Tach Gauges (hand held)	15 12 0801
Electric Drills	
1/4 "	08-080 10
3/8"	10
Electric Welder	15200
Engine Analyzer (5 gas)	5 200
Fire Extinguishers	(13 millions) 16 2 723
Small each	15
Large each	15
Floor Jacks	
2 ton	15
One End Lift	15
Gas Welder	15
Gear Oil Dispenser	15
"H" Frame Hydraulic Press (12 ton)	15
Hand Tools	
Service Mechanic	15
Body Shop Mechanic	15
Headlight Aimer	
(less screen)	15
(with screen)	15
Hoist (above-ground, portable) 10,000	lb. capacity 15
Lube Equipment (portable chassis)	15
Hand Pump	15
Mikes and Guages (assorted)	= 15
Mobile Floor Crane (1 ton)	15
Oil Drain Receiver	15
Parts Washing Tanks	15
Small	15
Large	15
	1.5

APPENDIX IV CLASS LIFE SUMMARY SCHEDULE SERVICE GARAGE (CONT)

Item	Age/Life Table
Porta-Power Tools (10 ton)	noting the transfer function for the
Portable Engine Stands	nolikg 001 15
Power Broom	Grange reservow 15
Repair Manual	(with No dep. saxyod siA.
Spark Plug Cleaner	Anti Twuze Recycles
Cleaner only	Barery Charact
Cleaner & Tester	15 mas Fyas m. H
Steel Shelving	Portable
36" x 72" (per linear foot)	15 not More
Timing Lights	Scalasti arras E
Tire Dismount Equipment (air-powered)	Reach Grinde 215")
Tool Chests and Carts	Body Shop Re 21; Manual (1 minual paper)
Transmission Jack	Marrofiche Viewer system
Floor Model	Frake Blacker 1
Stand	Is 15 Manual do
Wheel Alignment Equipment, Computerized	Communication DVB
Model year: 1997-00	15 2525 1610
1995-96(eight arms)	Ower Lack C 51 or House
1989-94	15 tind shaste
1982-89	15
Wheel Balancers	13
Electronic	
Work Benches	Beene West 15
48" x 29" x 34" (per lin ft)	Rogime Amshver (5 gm)
	15 sugnitud and
	Small carly
	Long again 1 of
	The free trace
	mod5
	One East 13.1
1.5	table Washin
	Gear Oil Dispenser
	"H" is some (fige) notice Press (4.2 ton)
	Hand York
	Service Medianne Budy Short Medians
	Feadlets Aimer
15 4 21	()est screen)
	(w)th urreen)
	synages di 600.61 carenos baserg sycon) wolff
	Luke Einspacest (pornalise chassis)
21	Hand Powns
	Mikes and Guages (assorted)
	Mobile Floor Craes (1 con)
	Oil Drain Receiver
	Pairs Weshing Lanks
ti i i i i i i i i i i i i i i i i i i	
4	Large

VENDING MACHINES

Item official None	Age/Life Table
Bill Changer	
Multiple bills: \$1, \$5, \$20	15 EGIA gribleH
Regular freestanding	15 VICETORAL
Mini	15 month of thems.
Bill Changer, add to any machine	15 Ten 78 1 25 1 1 1 2
Canned Beverage - Bill Changer included	
Can (8 select)	15 no death wit
Can (10 & 12 select)	Subject All 15 A resolution A
Glass front multi-selection (ECC)	15 U.S. where
Cigarette Dispenser	15 10 72 12000
Cold Food - Bill Changer included	
431 Shoppertron	15 70/70 5980
548 Rowe (used only; manufacturer out of business)	15 ************************************
648 Rowe (used only; manufacturer out of business)	Caralganoo 15 dailo 1 lans Cl
Flavored Coffee Machine	15 15/85F IEDESCI
Glass Front Combination	115 calquio
Glass Front Snack	PSGG Montes Countle et
Bill Changer Included	15 (15 (15 (15 (15 (15 (15 (15 (15 (15 (
Medium, Bill Changer Included	(ments they) temporal to 15 for gottoment
Small, Bill Changer Included	15 Jan 2 Hype
Mini, Bill Changer Included	elase 150 Hilliams
Hot Drink Machine	15500円
Various cup size	10 country brief.
One-cup size, Freeze Dry Coffee	10 committee and
Ice Cream Machine	
Robotic arm	10
Spiral	mediamina 10 metarian
Junior Snack - countertop model	(Form restant) 10 at amounted
Microwave Ovens	the Scope
Dial	10 mg dar semilik
Push Button	(vinu ansi 10 jo an aminisqu)
Office Coffee Brewers	Consequence Equipment
Pour-over	Crop land (a 01/cse seel)
Plumb-in 01	10
Office Coffee Machines - countertop	50.00
Dual - commercial grade	Suralizer (an of) as)
Single - commercial grade	10 मेर्सु । हा स्थापते अर्थादी प्रस्थापति
Water Machines	
Water Cooler Stand	of the constant of the constan
Stand	gall "A samman a Mark
	THE W SHEETEN
	Wasner & Lieye

VETERINARY

Overall Cost	Age/Life Table
Examining Rooms	Biil Changer
Holding Area	00% 82 12 15 religionM
Laboratory	Regular f 01 tanding
Laundry Room	10 min
Surgery Rooms	Bill Change, 01 to any occinic
	Cunned Beverage - Bill Clauger included
Per Item Cost	Can (8 suider)
Anesthesia Machine	Can (10 & 012 selects)
Buster ICU	Character of Louisia selection (PROC)
Cages (set of 5)	Cigarette Dispensel
Stainless steel	Cold Food - B81 Charger included
Cage Dryer	131 Stop 01 rron
Centrifuge	548 Row 01 sed only, manufactoric out of business)
Dental Polisher (complete)	648 Row 01sted only, manufacturer set of custness)
Dental Scaler	Flavorea Cort 01, Macivine
Complete Unit	Glass Front COLonation
ECG Monitor (complete)	x10 i≋ terri€ zest€1
Electrosurgery Unit	behalad 10 mg > 15 d
Examining Table or Counter (wall mount)	
with scale with lift and scale	Small, E151 harger Included
Freezer	Mid. Bill Ingeneration and American
Hand Instruments	Her Dank Wedline
Heart Monitor	esiz 5 a roccess
Incubator	One-cup 37c Prove Lay Cottag
Induction Tank	10
Instruments in Examining Room	10 5 issued
Instrument Table (stainless steel)	5 isling (sport contains 15 - Assort in sul
Lab Scope	Spen consum 13 - Apart in aut
Microscope	10 fr.CI
Opthalmoscope (head only)	10
Otoscope (complete)	Office College 10
Prep Table (stainless steel)	15:00-00-00-00-00-00-00-00-00-00-00-00-00-
Refrigerator	10 ni dani9
Scale	Contract of the 15 selfs 9 series
Sterilizer (autoclaves)	Dust costfrercial grade
Surgery Lights	Single - offgrexial grade
Surgery Table	War Machine
Flat Top - Electric Table	15
Hydraulic Flat Top	15
(Most common) "V" Top	15
Hydraulic "V" Top	15
Table Top Refrigerator	10
Vet Diagnostic Set - Ophthalmoscope/oto	
Vet Test (blood chemistry analyzer) Walk-on Platform Scale	10
	10
Washer & Dryer Y Pay Machine (including aggregation)	10
X-Ray Machine (including accessories) X-Ray Machine, portable	15
A-Nay Macinie, portable	15

VIDEO EQUIPMENT RENTAL

Item					Age/Life Table				
endat.	Cameras	alde7	side	slosT	dideT	3	olds7 e	nseY besiupoA	
75.2e	Recorders	7.6.5E	12.50	92.98	1 1816	3	14W. 288	TIME	
N-2-05	videotapes	8080896	JA 1.57	73.3%	73,8%	3		5705	
	2009	Sec. 322.	358.60	45.6%	aft.66	Nº 24	27.1%	67.08	
JF\$ 918	2008		AFE 86	4970.50		67% EE	42年7月	Fros -	
OF STREET	2007 and prior	180 W6	25 H 2)P	29.0E		1 600.ST 1	APPLIED.	2010	
200 ra	DVDs	39.8°s	37.3%	J#8.61	12.5%	325,SF 3		emga	
o 7 11 15 6	2009	W11.80	2011.01	Jan Lin	377.57			2963	
24.45	2008	2001.67	200.57	12,5%					
170.RE	2007 and prior	43.57	12.6%					acaus.	
JF6.81	DVDs - BluRay					3		2005	
	2000					3		1,000	
12:57k	2009							2603	
N. 60041								5003	
	2007 and prior Game Cube							2002	
						3			
	Accessories							The state of	
	Games							6961 8667	
	Nintendo DS					3		A861	
	Accessories							3081	
	Games								
	Nintendo Dsi					3			
	Accessories					1		1956	
	Games							00071 30071	
	Nintendo Wii					3		1991	
	Accessories								
	Games								
	Playstation 2					3		9864	
	Accessories					,		3881	
	Games							Taet Seat	
	Playstation 3							1985	
	Accessories					3			
								A691	
	Games							1883	
	PSP System					3		State 1	
	Accessories							1881	
	Games							1961	
	Xbox 360					3			
	Accessories							8767	
	Games							1977	
	Xbox					3		aver	
	Accessories							8707	
	Games							1974	
	BluRay DVD player					3		2001	
	DVD Recorder					3		1972	
	DVD Player					3		1971	
								9861	

APPENDIX V Percent Good Tables FOR TAX YEAR 2015

Year Acquired	Table	Table	Table	Table	Table	Table	Table	Table	Table
	3	4	5	6	7	8	9	9.5	10
2014	85.4%	89.1%	91.3%	92.7%	93.8%	94.5%	95.1%	95.4%	95.6%
2013	56.2%	67.2%	73.8%	78.1%	78.1%	83.6%	85.4%	86.2%	86.9%
2012	27.1%	45.3%	56.3%	63.6%	68.8%	72.7%	75.7%	77.0%	78.1%
2011	12.5% 12.5%	23.4%	47.5%	49.0%	56.3%	61.7%	66.0%	67.8%	69.4%
2010	12.5%	12.5%	30.0%	34.4%	43.8%	50.8%	56.3%	58.6%	60.6%
2009		12.5%	12.5%	19.8%	31.3%	39.8%	46.5%	46.5%	51.9%
2008			12.5%	12.5%	18.8%	28.9%	36.8%	36.8%	43.1%
2007				12.5%	12.5%	18.0%	27.1%	27.1% 17.4%	34.4%
2005					12.5%	12.5%	17.4% 12.5%	12.5%	25.6% 16.9%
2004		1					12.5%	12.5%	12.5%
2003		1					12.070	200	12.5%
2002			10 - 10		A		rotigion S	Sat	
2001		1				50 50 50		Came f	
2000		1 1					1 2950025		
1999		}						nal	
1998			T						
1997		ाति ।	9	- X				onsumi X	
1996	3	j	^,,,		2		23/1/12/3		
1995			11 12 13					and.	*
				Y Y			p@g	nastatk)	
1994							70(11)75	1961	
1993			5 - T	2 1 1 2			1.00	150	
1992 1991	1 105	8		115	W. T.		1190	mostro91	
1990		1	1 1				- 35ftp320	zoja i	
E. E. K		j						160	
1989					- 1			Playsto	
1988							2551/1635	The state of the s	
1987									
1986			177 -					1637	
1985		J. 18						Playste	
1984		1				1	SHIPSON		
1983			. 100			Tun	W. 1994		
1982		1 6					(def)	YX 92.9	
1981		i				i	ssanger	90Zi	
1980			N (B)			AT SALE OF	100	GARCELL L	
1979		E		94			(1)	of models	
1978		i					20世纪/老·	SOAS =	
1977							2.01	160	
1976		8		_ = _ 11				andX	
1975							252012		
							•	167)	
1974		-					Yayahi QVC	Vestalifi	
1973		1 2				ĺ		ST CIVO	
1972 1971		-							
1970		* 1 - 2					42,0	NGVC	
1969			Type I I I I						

APPENDIX V Percent Good Tables FOR TAX YEAR 2015

Year Acquired	Table 11	Table 12	Table 13	Table 14	Table 15	Table 16	Table 17	Table 18	Table
2014	96.0%	96.4%	96.6%	96.9%	97.1%	97.3%	97.4%	97.6%	97.79
2013	88.1%	89.1%	89.9%	90.6%	91.3%	91.8%	92.3%	92.7%	93.19
2012	80.1%	81.8%	83.2%	84.4%	85.4%	86.3%	87.1%	87.9%	88.59
2011	72.2%	74.5%	76.4%	78.1%	79.6%	80.9%	82.0%	83.0%	83.99
2010	64.2%	67.2%	69.7%	71.9%	73.8%	75.4%	76.8%	78.1%	79.39
2009	56.3%	59.9%	63.0%	65.6%	67.9%	69.9%	71.7%	73.3%	74.69
2008	48.3%	52.6%	56.3%	59.4%	62.1%	64.4%	66.5%	68.4%	70.09
2007	40.4%	45.3%	49.5%	53.1%	56.3%	59.0%	61.4%	63.6%	65.49
2006	32.4%	38.0%	42.8%	46.9%	50.4%	53.5%	56.2%	58.7%	60.89
2005	24.5%	30.7%	36.1%	40.6%	44.6%	48.0%	51.1%	53.8%	56.29
2004	16.5%	23.5%	29.3%	34.4%	38.8%	42.6%	45.9%	49.0%	51.69
2003	12.5%	16.2%	22.6%	28.1%	33.0%	37.1%	40.8%	44.1%	47.09
2002	12.5%	12.5%	15.9%	21.9%	27.1%	j 31.6%	35.6%	39.3%	42.49
2001 2000	1.00	12.5%	12.5% 12.5%	15.6% 12.5%	21.3% 15.5%	26.2% 20.7%	30.5% 25.3%	34.4% 29.5%	37.8% 33.2%
1999	Kac 3	ilan se	- ye - s	12.5%	12.5%	15.2%	20.2%	24.7%	San San San San
1998		The series	LSA S	12.5/6	12.5%	12.5%	15.0%	19.8%	28.5%
1997		1.94 10		90 40	The second secon	12.5%	12.5%	15.0%	23.99
1996	1.55	1.98 39		1.52 1 30		12.5 /6	12.5%	12.5%	19.3%
1995	34 8	1,738 39,1	110	1.86	• CLASSIC ALL CALL	102 0	12.5%	12.5%	14.79 12.59
1994	10x 1 8	1.98	1.85	F\$12 %		1.81	that w	ALL SALES	12.5%
1993		1.660	2AC 18	3,10 35	Lest 1 At	PLAN : 3	COST : A	high I	101
1992	, AE 24,	125 1 37		1.5	141	121	HAST !		THE THE
1991		1.545 Af	575 A	List at	SSF. N	121		:	1991
1990	Las s	107 P			1.00	1		1	THE PERSON
1989		120 30	181 P	1201					1919
1988	1519 (X	UST I W	1.50			i		1 8	8.764
1987		1 12	1				1	1	1917
1986	1.51	1	1			1		1 1	HERE!
1985				İ			į	į	STATE (
1984	130			i i		i			Heat
1983	121						1		2367
1982			1			1 - 3	1 3	!	allot !
1981			i	i - nau u l	i i	i -	i e	i i l	1981
1980								-13	HART !
1979									91001
1978				P × # = 1		1	1		o Mex
1977			i l		i	į.		i	1321
1976			3				}	1 1	91521
1975			1		1		:		
1974				!			!	!	TOP !
1973			į						11.00/6
1972			+					1 1	1 TO 2
1971					-	1	!	! !	THE STATE OF THE S
1970			3						166
1969								;	1961

APPENDIX V Percent Good Tables FOR TAX YEAR 2015

Year Acquired	Table 20	Table 21	Table 22	Table 23	Table 24	Table 25	Table 26.5	Table 30	Table 45
2014	97.8%	97.9%	98.0%	98.1%	98.2%	98.3%	98.4%	98.5%	99.0%
2013	93.4%	93.7%	94.0%	94.3%	94.5%	94.8%	95.1%	95.6%	97.1%
2012	89.1%	89.6%	90.1%	90.5%	90.9%	91.3%	91.8%	92.7%	95.2%
2011	84.7%	85.4%	86.1%	86.7%	87.2%	87.8%	88.5%	89.8%	93.2%
2010	80.3%	81.2%	82.1%	82.9%	83.6%	84.3%	85.2%	86.9%	91.39
2009	75.9%	77.1%	78.1%	79.1%	79.9%	80.8%	81.9%	84.0%	89.39
2008	71.5%	72.9%	74.1%	75.3%	76.3%	77.3%	78.6%	81.0%	87.49
2007	67.2%	68.7%	70.2%	71.5%	72.6%	73.8%	75.3%	78.1%	85.59
2006	62.8%	64.6%	66.2%	67.7%	69.0%	70.3%	72.0%	75.2%	83.59
2005	58.4%	60.4%	62.2%	63.9%	65.3%	66.8%	68.7%	72.3%	81.69
2004	54.0%	56.2%	58.2%	60.1%	61.7%	63.3%	65.4%	69.4%	79.69
2003	49.6%	52.0%	54.2%	56.3%	58.0%	59.8%	62.1%	66.5%	77.79
2002	45.3%	47.9%	50.2%	52.5%	54.4%	56.3%	58.8%	63.5%	75.89
2001	40.9%	43.7%	46.3%	48.7%	50.7%	52.8%	55.5%	60.6%	73.89
2000	36.5%	39.5%	42.3%	44.9%	47.1%	49.3%	52.2%	57.7%	71.99
1999	32.1%	35.4%	38.3%	41.1%	43.4%	45.8%	48.9%	54.8%	69.99
1998	27.7%	31.2%	34.3%	37.3%	39.8%	42.3%	45.6%	51.9%	68.09
1997	23.4%	27.0%	30.3%	33.5%	36.1%	38.8%	42.3%	49.0%	66.19
1996	19.0%	22.9%	26.4%	29.7%	32.5%	35.2%	39.0%	46.0%	64.19
1995	14.6%	18.7%	22.4%	25.9%	28.8%	31.7%	35.6%	43.1%	62.29
1994	12.5%	14.5%	18.4%	22.1%	25.2%	28.2%	32.3%	40.2%	60.29
1993	12.5%	12.5%	14.4%	18.3%	21.5%	24.7%	29.0%	37.3%	58.39
1992		12.5%	12.5%	14.5%	17.9%	21.2%	25.7%	34.4%	56.49
1991			12.5%	12.5%	14.2%	17.7%	22.4%	31.5%	54.49
1990				12.5%	12.5%	14.2%	19.1%	28.5%	52.59
1989					12.5%	12.5%	15.8%	25.6%	50.59
1988		j .	1	18.5	1	12.5%	12.5%	22.7%	48.69
1987	9			- 4			12.5%	19.8%	46.79
1986			4		1 0)	1 V		16.9%	44.79
1985		j [14.0%	42.89
1984								12.5%	40.89
1983							4	12.5%	38.99
1982	1	-					!	2	37.09
1981							1		35.09
1980						W- W NE		- 0	33.19
1979			- 1			4			31.19
1978					1		The state of the s	8	29.29
1977				j			1		27.39
1976		-				1		a la	25.39
1975						į		1 3	23.49
1974				Ť				1 1	21.49
1973				i i		(19.59
1972	4			1				1 6	17.69
1971		i i	¥ .	i				1 0	15.69
1970								. 0	13.79
1969							:		12.59

(COUNTY NAME)

EXHIBIT I

LOUNTY WEB SITE OR EMAIL ADDRESS!

COVER LETTER

NEW MEXICO BUSINESS PERSONAL PROPERTY REPORT

this of an Official Medical and a response is required.
Deadline for response is the last day of February.

BUSINESS NAME ADDRESS CITY, STATE, ZIP	County Names of the County
SIR OR MADAM:	THE RESIDENCE OF THE PROPERTY
If normal for nor then see when district a signal form is required to be filted authorized.)	
FORM WILL BE COMPL	HAS YET TO BE DESIGNED. THIS LETED AFTER FEEDBACK FROM ALL
COUNTIES. 4 07 (graph of MV)	MAD 1981 ARRAGISS
	Contact Person* Figure ** Fax#
	Physical baseling of lustmass*
Tryes give CASHDW	Type of Euginess? (in Relait oil & yas fire 1100) restaurent han salon, construction (in.) (inc.) basinges report to NM Store Assessed Property Refrau?
SINCERELY, (another that soldered	Dues business have leasted equipment?
JOHN DOE, ASSESSOR # specify *Date of Charley-Safe	Transfer of On ce sting Name of Buyer Mailing address City, State, Zip
to business personal property for which the owner has claimed	
	a defination for depreciation for facteral income us purposes, during any fedi- tivelve months immediately preceding the first day of the property tax year (4
Dine	Signature of Owner/Agent*

FARM COURTS AND INVESTOCAL ON SERS:

If reporting from equipment or livestock and you did not receive a Farm Equipment and Livestock form, please contact the county assessor's office as the number histed above. Or a separate sheet may be attached listing the type of equipment/livestock, year purchased, and purchase price. For livestock, please technic aumiter of animals as of January 1st.

EXHIBIT II

[COUNTY NAME] [COUNTY MAILING ADDRESS] [COUNTY PHONE #'S] [COUNTY WEB SITE OR EMAIL ADDRESS]

NEW MEXICO BUSINESS PERSONAL PROPERTY REPORT

This is an Official Request and a response is required Deadline for response is the last day of February

2015

Owner Name or		ADDRESS
Business Name	County Tax ID#	CITY, STATE, ZIP
In Care of Name		
Mailing Address	School District	SIR OR MADAM:
	(If reporting for more than one sch filled out for each)	hool district a separate form is required to be
The following must be completed		
Name of business owner*	Business start date*	OD STREET CENON
Mailing Address*	Phone #	OF GIREA MERCONI
D APTER FEEDBACK FROM ALL	Business ID/License #	LAA IAIMOM
MAILING ADDRESS	NM Federal ID #	MINDO
Change OR Correction		
Contact Person*		
Phone #*		
Fax #		
Physical location of business*		
Type of Business*		
(ie. Retail, oil & gas, fast food, restaurant, hair salon, construction, e	etc.)	
Does business report to NM State Assessed Property Bureau?		yes give CAB ID#
Does business report to MM State Assessed Property Dureau:		yes give CAD ID #
Does business have leased equipment?	(See back for instructions)	SINCERELY,
Does business have leased equipment? Transfer of Ownership	(See back for instructions)	
Does business have leased equipment? Transfer of Ownership Name of Buyer	(See back for instructions)	SINCERELY, JOHN DOE, MAJEGOOD # another
Transfer of Ownership Name of Buyer Mailing address	(See back for instructions)	SINCERELY, JOHN DOESNAGEDOO
Does business have leased equipment? Transfer of Ownership Name of Buyer	(See back for instructions)	SINCERELY, JOHN DOL; MOJEOU
Transfer of Ownership Name of Buyer Mailing address	(See back for instructions)	SINCERELY, JOHN DOL; MOJEOU
Does business have leased equipment? Transfer of Ownership Name of Buyer Mailing address City, State, Zip Active Business no longer depreciating assests	(See back for instructions)	hone # Date of Closing/Sale
Does business have leased equipment? Transfer of Ownership Name of Buyer Mailing address City, State, Zip Active Business no longer depreciating assests	(See back for instructions) P ** ssesses no business personal proper any federal income taxable year occ	ty for which the owner has claimed

FARM EQUIPMENT and LIVESTOCK OWNERS:

If reporting farm equipment or livestock and you did not receive a Farm Equipment and Livestock form, please contact the county assessor's office at the number listed above. Or a separate sheet may be attached listing the type of equipment/livestock, year purchased, and purchase price. For livestock, please include number of animals as of January 1st.

EXHIBIT III

INSTRUCTIONS

For assistance or questions, contact the personal property department for the county listed on the front of this form.

- 1. Assets having a deduction for depreciation and/or a Section 179 expense which was reported to the IRS for the previous tax year must be reported on this form. See 7-36-8 NMSA 1993 Amended.

 An itemized list of assets must accompany this form.
- 2. Depreciation used is a straight line method of calculating the depreciation allowance over the useful life of an asset. The MACRS or ACRS recovery periods cannot be used for New Mexico property tax valuation purposes.
- 3. 100% acquisition cost must include freight, installation, and any fees included in the purchase of an asset. Use rounded whole numbers.
- 4. Owner of rentals or leased housing must report appliances, drapes, furnishings, equipment for office, clubhouse, maintenance, etc.
- 5. If leasing equipment, a separate sheet listing the equipment type, and lessor's name, mailing address, and phone number must be attached.
- 6. Do not report vehicles or trailers licensed in the State of New Mexico.
- 7. A copy of the Federal depreciation schedule/detail worksheet must be attached.
- 8. A separate form must be used if reporting assets in several taxing districts.
- 9. Please inquire as to the availability of online reporting in this county.
- 10. Note: Corrections submitted after the 30 day protest period as indicated on the Notice of Value will be applied to the next year. If you are not on the tax roll then you will be added to this year under the omitted property guidelines and will be subject to the non-rendition penalty.

Note:

- This form must be completed in accordance with the above listed instructions and returned by the last day of February (Sec. 7-38-8).
- All business assets and farm equipment subject to valuation for property tax purposes shall be valued as of January 1(Sec. 7-38-7) of every year (Sec. 7-8: 7-36-33).
 - A personal property report must be made annually even if no changes have been made. Failure to report will result in a 5% non-redition penalty. Falsification of a report may result in penalties up to 25% (Sec. 7-38-8).
- All returns are subject to audit.
- All fields followed by an asterisk must be completed.

AFFIRMATION MANDATORY

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the proceeding list and description are full and correct statements of all business personal property required to be reported pursuant to Section 7-38-8 of the Property tax code, in this County on January 1st, and all statements required to be made under the Property Tax code, and I so affirm under pains and penalties of perjury.

Signature		~	\sim	/ 4 . 1		4	
Vianatira	\sim		/ htt/mar	/ A sithc	1777A	~ A	mant
Signature	·		Owner	Auun	ハルとし	ᅺᇧ	2011.

Date

EXHIBIT IV

County Tax ID #	Owner or Bus	iness Name				
	USE W			EGATIVE NUMBERS ID TO THE NEAREST	WHOLE	NUMBER
EQUIPMENT CATEGORY	SCHEDULE # (FROM THE BACK OF FORM)	YEAR OF PURCHASE	ACQUISTION COST	DEPRECIATION % (FROM THE BACK OF FORM)	APPLY SEC. 179 Y/N	
Example: FF&E	2	2006	\$250,000	87%	No	\$217,500
rozza na lo ulti intente a	threwittee over 1	HOUSEONIED 3	T SHIERING TO HE	OCIONI DEL REGIONE DE LA	Ditto Divini	Daniel or
140×62	en' i Ornaniaa sam-	Harley of Conservation	Make the book of	a mente dans 20 gocinados	A PRINCES TO	275-28 Max
		tall the second	in antipyrianis a	transferrible trans	extra ry-	= 3050r F
					zadmi	to estrutur
						A. A
naem ig office chibi	upp Landeniu	as (IND) section	Higgs mogal au	m galelied bearst to	SEATING TO BE	Calcium
				C. 70.		
usis, and proper humber	t a guiddiath Sineki.	1. 10% to 1000 170f	Membrania Mor	Hillia Court, William Key Kin	andialas.	melson ()
					-	Company of the Compan
		All series	CONTRACTOR AND	i Papmeril volbert'ny selt	often may	e manaci a
300				7-1 19 19 19 19		
		ribath all isola	Manual Paragonos	ist appearation graded	offert relative	V Acupy
				- Carthadal Carthada		
		कालकारीए देवन	2 4 0 454 01 7 68	u Randuk es in 150ste au sen	na en ao e sa	(TECHNIA)
		. T. 18 (18) 1 (18)	Extended State of Control	Market of the Author	A STATE OF THE PARTY OF	K A SEA S
	<u> </u>					
the state of the same	a come o come con caste d	1	CONTRACTOR STATEMENT OF THE	esti suri ban mene	TORPACOIS	> market field
A COLUMN TO THE PARTY OF THE PA	SEASON OF THE PASS	NI THREE SHEET AND	ASSUME EST. LINE DESI	Parloque a ditebury	or and the	Dogola Dogola
		3/21				
to Tiese 2 (September 179 vs.	that old od blind	esching waysen	edictions a voyage	Older Brillian in 18	e some uni	tagov resolvatel
State of the state	nothing of State a	AMERICA STREET	1711 tol n01880.	as reputing that quarks of	at him of	Albipseits in
				123	***	and their trains
Transport to the second of the		Anidae Saul 23	Margad State State State			
TOTAL	and the second text of the contract of the second	the and the state of	BALLICHER MICHENDA - AZ ARBINEZ	the state of the s		

Example 1000 cost X 92% good = 920 X .333333 assessment ratio = 306.67 OR 307 taxable value

See back of this page for depreciation schedules. If you can not find the appropriate schedule please call the county personal property department or you may find a detail list of depreciation schedules on the New Mexico State Assessed web site.

www.state.nm.us/tax/ptd/sapbhmpg.htm

EXHIBIT V

COUNTY NAME] se beniled a posteou in care to establish or remarked to the stable of t

[COUNTY WEB SITE OR EMAIL ADDRESS]

TAGM		TARM EQUIPMENT AND LI stal Request and a response is re	
ist		response is the last day of Febru	•
COMMEN COUR	4 T T T T T T T T T T T T T T T T T T T	2015	10 y 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	GETZLE HOUSE	2015	9,177
Owner Name or	STITRE		
Business Name	G3.J3G	County Tax ID #	
In Care of Name	OUT FRUIDING		TERS REPLACEMENT
Mailing Address	ENTRY DEPOSE	School District	han one school district a separate form is required to h
	297 157 1818	filled out for each)	tial one school district a separate form is required to r
MAILING ADDRESS			ER YEARLINGS
Change OR Correction			
	,45 (11) VAN		
n o an an	Conservation between the second		Butting vii
			e for tax purposes and shall be reported as of Januar bject to Ad Valorem tax at a pro-rated value as po
Subsection D of Sec. 7-36-21	Failure to list or falsification of listing	ng may result in penalties up to 25% and/or able. You must submit a copy of supporting of	\$1000 fine. All returns are subject to audit and on
Physical location (ad	dress) of farm equipment an	nd/or livestock*	YUNO 90 - LIAO AO ASV.
			ZMNAS VATOR
please provide the inf	formaion for all equipment is	n the spaces below. You must in	clude silos or tanks. Vehicles or trailer
please provide the inf	formaion for all equipment is	n the spaces below. You must in	
please provide the inf	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in	clude silos or tanks. Vehicles or trailer
please provide the inf licensed in the state of	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inflicensed in the state of	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inflicensed in the state of	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inf licensed in the state of	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inf licensed in the state of	formaion for all equipment is New Meico are exempt from	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inf licensed in the state of Descri	Formaion for all equipment in New Meico are exempt from aption	n the spaces below. You must in taxation under personal property l	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if
please provide the inflicensed in the state of Descri	Formaion for all equipment is New Meico are exempt from ption	n the spaces below. You must in taxation under personal property l. Year Purchased	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost
please provide the inf licensed in the state of Descri Livestock: List all livestock as of If you are not reporting	Formaion for all equipment in New Meico are exempt from sption the assessment date of Januar g any livestock, please sign in	n the spaces below. You must in taxation under personal property l. Year Purchased y 1 st on the back of this page.	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost
please provide the inf licensed in the state of Descri Livestock: List all livestock as of If you are not reporting county assessor's offic	formaion for all equipment in New Meico are exempt from ption the assessment date of Januar g any livestock, please sign in e.	n the spaces below. You must in taxation under personal property laxation under Purchased Year Purchased y 1 st on the back of this page. the box provided on the back of the	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost aux
please provide the inf licensed in the state of Descri Livestock: List all livestock as of If you are not reporting county assessor's offic **I do solemnly affirm	formaion for all equipment is New Meico are exempt from ption the assessment date of Januar g any livestock, please sign in e. n to the best of my knowledge	y 1 st on the back of this page. the box provided on the back of	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost is page and return this statement to the completed and signed by me are full and
Livestock: List all livestock as of If you are not reporting county assessor's offic terror assessor's affirm correct statements of a	formaion for all equipment in New Meico are exempt from a spinon between the assessment date of Januar gany livestock, please sign in the to the best of my knowledgall personal property required	y 1st on the back of this page. the box provided on the back of the that the statements on this form to be reported pursuant to Section	Purchase Cost Purcha
Livestock: List all livestock as of If you are not reporting county assessor's offic exercises of a County on January 1st	formaion for all equipment in New Meico are exempt from a spinon between the assessment date of Januar gany livestock, please sign in the to the best of my knowledgall personal property required	y 1st on the back of this page. the box provided on the back of the that the statements on this form to be reported pursuant to Section	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost is page and return this statement to the completed and signed by me are full and 7-38-8 of the Property Tax Code, in this
Livestock: List all livestock as of If you are not reporting county assessor's offic **I do solemnly affirm correct statements of a County on January 1st	The Meico are exempt from sption The assessment date of Januar g any livestock, please sign in e. In to the best of my knowledge all personal property required and all statements required to the statement of the statement	y 1st on the back of this page. the box provided on the back of the that the statements on this form to be reported pursuant to Section	clude silos or tanks. Vehicles or trailer aw. Please attach a continuation sheet if Purchase Cost is page and return this statement to the completed and signed by me are full an 7-38-8 of the Property Tax Code, in this

EXHIBIT VI

All livestock located in any county in the state of New Mexico must be reported regardless of use. Months in county means number of months livestock will be in the county for the current tax year only. Common livestock is defined as any animal without registration papers

	LIVESTOCK	REPORT ESTIM	IATED'HEA	AD COUNTS		
TYPE	COMMON	REGISTERED	MONTHS IN COUNTY	TYPE	COMMON	MONTHS IN COUNTY
CATTLE				BISON LISTED BELOW	No March	Decision 1
BULLS	4.70	et around the		BULLS	- Harvey	estruorei
cows				COWS 4 YRS		
HEIFERS REPLACEMENT	make M	tituen.2		HEIFERS 1-3 YRS	To Savel Rid	amballa .
HEIFERS CALVES	THE WORLD DOOR THE	Artification of the second		HEIFER CALVES		
STEER CALVES	(450)	es to risiPi		BULL CALVES		
STEER YEARLINGS					SERVICE	LHAM
DAIRY CATTLE		Security and the second		RATITTES: OSTRICHS, EMUS, RHEAS		and revenue
BULLS DAIRY		Manual removales a legal	to the first of the second	BREEDING MALES	Grander State	Residence of
COWS DAIRY	a David Writing to	s as you establish to him	HAND BOULD TO	BREEDING FEMALES	total of chaptaining a	HTIDAWS
HEIFERS DAIRY	CONTRACTOR OF THE PARTY OF THE	595 MARS 100 MARS	e di e comito	SLAUGHTER	The second second	20/14/20/20/20
CALVES OR CALF - OP ONLY		Skoutzs	ard/or l	manages must be covered	e) hodase) la	Lakale
POULTRY FARMS				ELK RANCHES		
				BULLS	guing mark	N.B.L
HORSES/MULES/ DONKEYS	of the most in	t will greater entert	op to sweet	COWS Refinement (SIG)	DALBIL TIME	TEBL 1
LLAMAS MALE/FEMALE	onist dicture.	оо¥ жою асле	is odi mi apoi	CALVES	r self stavore	Bissig
SHEEP LOOK COMMISSION OF SHEEP	1 2	n under personal in Veur Purchaser	THE STATE OF THE S	A New Morce, are exempt agreen		E STANCINE
		The state of the s				
RAMS	de communicación de la composición del composición de la composición del composición de la composición				112020000000000000000000000000000000000	
EWES OVER 2 YRS EWES 1-2 YRS			-			
SHEEP UNDER 1 YR						
WETHERS			7.00	-		
WEITER		### ##################################	TANK TO THE PARTY OF THE PARTY	I do not have		
SWINE	Service	the back of misson	go ⁵ E visues	report for the		
SWINE BOARS	ack of this page	provided on the b	ed tall of ou	ng any livestock pleuse in		
BREEDING SOWS					ilto e resessos	
HOGS OVER 1 YR	Marin and I	fe real diameter feet, an	made paralle	ond can come the long		74.03
HOGS UNDER 1 YR	Synthesis 2 29	or receiving become		Owners Signa		
GOATS	to the particular			end all statements requ	on Lanuary 1 s of perpury.	
GOATS AND BUCK				Date		- 1
ANGORA OTHERS			27 m m m m m	1		1
COMMON BUCKS						
COMMON OTHERS	# short9 s	Davin		heriuser al mangia	sew0 to mi	Signal
MILK GOATS						

EXHIBIT VII

DEPRECIATION SCHEDULES

Schedu	le 1	Schedu	le 2		Schedu	le 3		Schedule	4	
6 yr life	e	10 yr li	fe		6 yr life			3 yr life		
Heavy cor Contracto & Well Se	rs equip., Drilling	systems, v recreation	communications, Pho ending machines, a equip., residential gs, motels, restauran arm equip.			The same of the sa		Video games	rentals, TV's, VC s etc., Electrical ools, Software	CR's,
2014	92.7%	2014	95.6%		2014	92.7%		2014	85.4%	
2013	78.1%	2013	86.9%		2013	78.1%		2013	56.2%	
2012	63.6%	2012	78.1%		2012	63.6%		2012	27.1%	
2011	49.0%	2011	69.4%		2011	49.0%		2011	12.5%	
2010	34.4%	2010	60.6%		2010	34.4%				
2009	19.8%	2009	51.9%		2009	19.8%				
2008	12.5%	2008	43.1%		2008	12.5%				
		2007	34.4%							
		2006	25.6%							
		2005	16.9%							
		2004	12.5%							
Schedu	le 5	Schedu	le 6	Schedu	le 7		Schedu	le 8		
20 yr li	fe	14 yr li	fe	25 yr lif	fe		45 yr li	fe		
Wood Bill	boards, All Signs	chemical,	uring equip. of rubber, metal, s, steel mills	THE RESERVE TO STREET,	rification plants mpressors, stornks	ALMERICAN ZINTE	Metal Bill Vaults	boards, Bank		
2014	97.8%	2014	96.9%	2014	98.3%		2014	99.0%	1988	48.6%
2013	93.4%	2013	90.6%	2013	94.8%	THE STATE OF THE S	2013	97.1%	1987	46.7%
2012	89.1%	2012	84.4%	2012	91.3%		2012	95.2%	1986	44.7%
2011	84.7%	2011	78.1%	2011	87.8%		2011	93.2%	1985	42.8%
2010	80.3%	2010	71.9%	2010	84.3%		2010	91.3%	1984	40.8%
2009	75.9%	2009	65.6%	2009	80.8%		2009	89.3%	1983	38.9%
2008	71.5%	2008	59.4%	2008	77.3%		2008	87.4%	1982	37.0%
2007	67.2%	2007	53.1%	2007	73.8%		2007	85.5%	1981	35.0%
2006	62.8%	2006	46.9%	2006	70.3%		2006	83.5%	1980	33.1%
2005	58.4%	2005	40.6%	2005	66.8%		2005	81.6%	1979	31.1%
2004	54.0%	2004	34.4%	2004	63.3%		2004	79.6%	1978	29.2%
2003	49.6%	2003	28.1%	2003	59.8%		2003	77.7%	1977	27.3%
2002	45.3%	2002	21.9%	2002	56.3%		2002	75.8%	1976	25.3%
2001	40.9%	2001	15.6%	2001	52.8%		2001	73.8%	1975	23.4%
2000	36.5%	2000	12.5%	2000	49.3%		2000	71.9%	1974	21.4%
1999	32.1%			1999	45.8%		1999	69.9%	1973	19.5%
1998	27.7%			1998	42.3%		1998	68.0%	1972	17.6%
1997	23.4%			1997	38.8%		1997	66.1%	1971	15.6%
1996	19.0%			1996	35.2%		1996	64.1%	1970	13.7%
1995	14.6%			1995	31.7%		1995	62.2%	1969	12.5%
1994	12.5%			1994	28.2%		1994	60.2%		
				1993	24.7%		1993	58.3%		
				1992	21.2%		1992	56.4%		
				1991	17.7%		1991	54.4%		
				1990	14.2%		1990	52.5%		
				1989	12.5%		1989	50.5%		

		Schedule			Schedule		2	states and	19	Schedus
		581 77 E			o yr hite			olii ve Gi		624 ve 8
					Conagement		minister our Phose	27 & E, con	, mariana y	Page con
	estale, 10 °c, 10 E etc., 5 les artes			copiers. As trachine.			periferon peli folgas Sena apid			Continues & West San
	operate di						characters, at a foun			
								Arthurs, Jaren		
		1-105		92,28	1.155		95.6%	#10C	92.7%	FEES
	NE. 4%	£102			2013		26.95	2012	511.87	2013
	型 £ 0元	E102			2.692		78.1.%	21112	· · · · · · · · · · · · · · · · · · ·	2012
	27,1.55			ALGE!	2017		49.4.93	2032	27 F. H.b.	6105
	WELL	2011		34.4.%	0102		60.08	2010	394.45	
				7 E 6 T	28439		51.9%	0000	8.8.91	
				P2.51	2998		201.0		12.5%	2005
				31 1144			W. L. o.L.	7005		1000
							25.6%	2896		
							F-6.01	2005		
							12.5%	1.0025		
							Guyanta			
						Schedalte		Supported	2,0	usbalar
			35.97 [25			25 yr 18'c				20 11 15
			other	Sention?	stocky helps	effects to road	The college on			
			-74	N		gondoa	politicary depart			
			A 100				308.30	2854		20174
ACT OF	1891	20 J. CVI	1105		608.86	112	10.00	EXOS	93,4%	F.E05
建工建	1984	20 5 5 0	2012		P.F. E9	2192	574.48	28412	v 1.03	
	589.5		TATE		W-8 -5	2312	-30 E BT	1100	WT.18	
-2 P. Ho	(381	# F. 10:			PE.14	67.65	21,9%	9 897	F-0.76	
38.9%	1983	PE. 42	427935		78.58		de a dia	2009	SPEST	Heriot.
MORE	5861	87.41%	8805		32.35.	2068	2014/25			
35.01.95	1881	W-2.58	7007		DEET	2007	53,178		67.1%	
2138		PA:ER			REAR	0090		8001		2006
W1.15	1979	PD.18				2045		B(##5)	58.4%	8645
29.2%	1978	19.11.07	2003			2988	34,4%	2004	34,4%	
27.3%	1977	77.7 %	2003		39 B W	2005		2003	57 a. 93	1,000
25.30	9501	75.8%	2082		SPECIAL			2002	45.11%	2005
29/4/19	8791	73.87	1001			2005	15.6 %	1861	310.04	1082
74.45	1974	729.37				SHADS	0.2.05	2000	107.02	0.00%
25.50	5,005		666.1		45.85	1999			32.155	6401
TT.6%	5701	12 (6.80)	8661		42.7%	2001			\$1.75	
3.0.21	1544		5665			7091			25.62	
20 T.F.T	0704	35 1.440	8661						19.6%	800.1
MEDI	0364	67.2%	1925		31.7%	5661			29 (6.4.4)	
		PELON.	7.00(x.s.)		2832.56	1.001			12.5%	4667
		88.3%	580 F		24.7%					
		E4.02	1991		21.292	1992				
		34,4%	1681		327.77					
		52.5%	6661		14, 205	0661				
			4803		123.85	2893				

DESCRIPTION	PAGE
A 28 Reals walning to	
A/V Equipment	manimical 28 ozuru
Accounting Machines	29
Acoustic Gun	30
Actuated Power Fasterner	30
Adding Machine	29
Agricultural Equipment	30
Agricultural Fences	30
Agricultural Machinery	30
Air Compressor - Large (Stationary)	35
Air Compressors-Small	ontohere our 30 seen er
Air Conditioner	onthakia ora 30 Sea e
Air Impact Tools: Air Boards, Air Drills, Mechanical, Nailers, Pavement Breaker,	द्वारसंभा ज्या का रिटेश है।
Rachets, Staplers, Wrench.	a resource orti 31bszu, ar
Alarm Systems subsequenting to se	o solverag orb 36 bleet als
Amusement se and a second seco	28, 31, 36, 42
Analog Copier spiriteaus 150 April 1	rambore ett 29 basilar
Anesthesia Machine	company of 30 may at
Animal Husbandry	Control 31
Apt. Motel & Hotel Furnishings	43-46
Arc Welder	and seed and 36 beauty
Arch Spreader	and the second second
Arrow Board - Solar Powered	ranga yang 31 kesay sa
Assets used by steel service centers	900 antenno y 36 asses als
Assets used in coke production	emectoman 36 became
Assets used in Electrolysis of Nonferrous Metals	Svippellerger, 35 buggeres
Assets used in ferrous metal forges	utroslenen 36 bizi z
Assets used in manufacture of concrete & concrete products	29 201 21
Assets used in manufacture of pipe	1012 Resident 29 1014 AP
Assets used in manufacture of pottery & related products	29
Assets used in manufacture of tile	
Assets used in manufacture of viteous-china plumbing fixtures	29.560%
Assets used in Manufacturing of Castings & Forgings	
Assets used in Manufacturing of Nails, Spikes, Wire & Cable	mandal - 20136 and L
Assets used in Manufacturing of Structural Shapes & Tubing	140/2010 36 Sec. 9
Assets used in production of fabricated metal products	
Assets used in production of flat, blown or pressed glass	35
Assets used in production of float glass	
Assets used in production of glass containers	
Assets used in production of glassware & fiberglass	35
Assets used in production of metal cans	35
Assets used in production of metal stamping Assets used in production of other metal & wire products	35
Assets used in production of tinware	35

DESCRIPTION	PAGE
Assets used in production of window glass	35
Assets used in Refining of Iron & Steel	36
Assets used in Smelting of Iron & Steel	36
Assets used in tanning, curing and finishing hides & skins	35
Assets used in the casting of Iron & Steel	35 H 1996
Assets used in the finishing of castings & patterns	35 AV 100
Assets used in the manufacture of brick	29
Assets used in the Manufacture of Plastic Products	surpen 35 menten
Assets used in the manufacturing of leather apparel	บาลกเสรษา35 และโน
Assets used in the manufacturing of leather belting	
Assets used in the manufacturing of leather footwear	35
Assets used in the manufacturing of leather luggage	35
Assets used in the molding & coremaking of Iron & Steel	masahmasa nA salo35 mage
Assets used in the processing of fur pelts	35
Assets used in the production of rubber flooring, goods	36
Assets used in the production of rubber footwear, heels, soles	36 12 18 12
Assets used in the production of rubber sundries	36
Assets used in the Reduction of Iron & Steel	\$1,46,137 (120)
Assets used in the Refining of Nonferrous Metals	2 to 36 Avenue
Assets used in the Rolling, Drawing & Alloying of Steel	zgradzani i koje 36 kojid
Assets used in the Smelting of Nonferrous Metals	36
Assets used to manufacture basic inorganic chemicals	30
Assets used to manufacture basic organic chemicals	30
Assets used to manufacture film	and the same 30 miles
Assets used to manufacture nonwoven fabrics	adh bog 400 30 mas
Assets used to manufacture photographic paper	30
Assets used to manufacture sensitized photographic paper	zago lidan karasi 30 ad a
Assets used to manufacture tires or tubes	uner is mutasiumen 36 aast 2
Assets used to process man- made fibers	24-1-18
Assets used to recap, retread or rebuild tires	anns au san Isaluasia 36 a au i
ATM Portable Machines	ofit to ordinate 28 losts z
ATVs/Quads baggadi gendanufq cendus su	onios la municipalitati 31 besu e
Auger egite for 15 agriller	a vao grafia and vito va 31 kasa v
Auto Diagnostics - Electric	28
Auto Repair Equipment Anto Repair Equipment	22 to gara unalime! 4 36 bases
B & Statem Learnesia	aurial to nodadalong at letter
Backbars Residualising to devo	id staff to be gooded 37 issues
Backfill Tamper - Air	5 180 H V (1841) 34 b 1 (1 31 1 1 1 1 1
Rackhoe 35 Promption	36
Rakery Equipment	31, 47, 48
Barber & Beauty Equipment	31, 49, 50
Barber & Beauty Hand Tools	27, 17, 30
Rattery Chargers	37
Battery Testers	18W FEET OF ROLL SELECTION 37 1980 F
3467 7 105615	

DESCRIPTION	PAGE
BBQ Grill/Broiler Propane	31
Bearing Packers	37
Bench Grinder	37
Billboard - Electronic	40
Billboard - Metal	40
Billboard - Wood	39
Blood Pressure Gauge	28
Blower - Back Pack	31
Boats-Fiberglass (Unlic)	37
Book & Periodical Publishing assets	35
Book Binders	35
Bookbinding assets	35 00 1
Bowling Alley Equipment & Furnishings	***************************************
Bowling Pins	35, 51 28, 51
Boxes, baskets, carts,	28, 31
Brake Bleeder	37
Breaker - Gasoline	31
Brewery C 10270	31
Bridges 65	39
Broiler	
***************************************	31
Buggy 16 Cu Ft Power Bulk Plant Equipment	
Bus Cart	37
***************************************	31
Bush Hog Tractor Putcher Shor Fourierest	36
Butcher Shop Equipment	31
California Charles and a second a second and	
Cabinet Shop Equipment	37
CAD/CAM Equipment	28
Calculator	29
Cameras	31
Cameras, Film Chains, Video Tape Recorders, Lighting Remote Location Equipment	30
Can / Bottle Crusher	31
Can Opener Counter	31
Canals	39
Capentry Hand Tools	31
Car Wash Equipment	37
Cardiovascular/Computerized Conditioning Fitness Equipment	30
Cargo Container (Converted)	37
Carpet Blower Dryer	31
Carpet Cleaner	31
Cash & Coin Dispensing Machine	28
Cash Register	28
Catalytic Cracking assets	39
Cellular Phone	×
Central Filone	28

DESCRIPTION	PAGE 2
Cementing service assets	9835015,758 29 0163 5
Centrifuge ve	2131 ₂₆ 9 gain
Cereal production assets	39 11003 110
Chain Hoist	
Chain Saws	28
Checkstands	21
Chemical treatment assets	
Child Care Furniture	
Chippers - Large	iolinii) kw 37 saafii a
Chippers - Small	arszagi spacia inigi iki ki 31 se sa a
Chisel - Air	31 _{95a i i} y
Circular Saw	
Clay Digger - Air	
Clock	31.00
Clothing Store Furnishings	
Coffee Maker	31
Coin Master Machines	- 28
Coin-op Laundry Equipment	31
Coinstar Machines	28
Come-A-I ong	31
Commercial Mower	
Communications Equipment	geogra 31 graft)
Compaction Equipment	36
Compressor - Stationary Concession Equipment	37 alkid
	31
Concrete Blades	***************************************
Concrete Bucket Concrete Finisher	
Concrete Mixer	31
Concrete Vibrator	31
	37
Condensing Units	31
Construction Heater	31
Cooking Utensils	31
Copy Machines	28
Core Drill Machine	31
Core Vacuum Pump	31
Costumes/Tuxedo/Bowling Shoes Rentals	28
Cotton Candy Machine	31
Cotton Ginning Assets	35
Crawler Loader	36
Crawler Tractor	36
Cubicles, System Furniture	
Currency & Coin Counters (Banks & Credit Unions)	28
Cut-off Saw	31

DESCRIPTION	VOTPAGE
Cutting of Timber	c (و2myunications Systems used to manufact
D (65)	c Control Systems used to manufacture
Dairy Equipment	c 1_{22}^{∞} romentation Systems used to availulatin
Data Proc. Furn.	10этспары 32
Data Processing	1283.1 118130
Debris Dumper - 1 yard	32
Décor ČE	37
Dehumidifiers	410AAA 3132
Delimber	37
Demo Hammers	1132
Dental Dental	56
Diagnostic Scanners	28
Diamond Core Bit	32
Dictation Equipment	sidatio 32 70
Digital Cable Box Converters	(gmmaleon) 28 kg
Digital Cameras	28
Digital Copiers	29
Digital Kiosks	28
Digital Printing Press	28
Digitizers 🥞	28 19
Display Cases	lidig 10 - 32 km
Display Racks	32
Distillation assets	Inemature 139 to
Distributor Machine	10401 9 4100 937 ≥ 7
Docks 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	M5039 #
Dozer Low Ground Press	37 🖓
Dozer Standard Track	37
Dozers (**)	36 4
Drainage Facilities	39 1
Drapes 🤒	11/32 be
Drill Pipe (well drilling)	विवश्य गावस्थातु ।
Drill Press	2/52(5) 10/37 (15
Dry Cleaning Equipment	85math 137mas
Dry Ice Boxes	30 90 are production assets
Dryer 85	alessa autipuet juroads säuga as
Drywall Lift	32
Dumpsters - Metal	tejásket 37,0 %
Duplicating Equipment	29
DVD Kiosks	engraveromi basi b32 er
E ME	Attern acti
Electric Drill	32 13
Electric Eel	32
Electric Welder	37
Electronic Cash Registers	78

DESCRIPTION	PAGE
Electronic Communications Systems used to manufacture	rad 291 to ani
Electronic Control Systems used to manufacture	29
Electronic Instrumentation Systems used to manufacture	29 mag u
Electronic Test Equipment	29
Electronic Transit Level	32 an world
Engine Analyzer	hante for 29 million
Envelope Stuffers	35
Examing Room Cabinets	37. Albitrariu
Examing Table	37 ₁₉₋₀₀
Excavator - Mini	32
Excavators	36
Exploration service assets	29
C S	water and the state of the stat
Fan - Floor or Portable	mema 32 . miss
Farm Tractors (nonfarming)	tal Cab 36 ox Converters
FAX Machine	29
Feller Buncher	-37 ₀₆) fai
Fences	39
Filing Cabinet	29 ans r
Ringerprint Scanner	***************************************
Finish Sander - Orbital Fire Fryinguisher	32 RD velo
Fire Extinguisher	***************************************
Fire Protection Equipment	37 notesti
Fish processing equipment	ening 28 ening
Fitness Equipment	32
Flaking trays	and Prince 28 wo. 1 as
Plipper Games	for T 528 per 2 pe
Floor Jack	37 215
Floor Polisher	Bage. Fiz Etnies
Floor Spade - Air	32 256
Flooring production assets	Pros (1284 drillerus)
Flour production assets	39 22519 [
Flower Display Stands	insagnini 29 innati
Food & Beverage production assets	
Food & Beverage special handling assets	28
Fork Lift	36)L1 liew
Forklift Work Basket	lister 36 existen
Forward po	to a receive 37 a return i
Foundry related land improvements	
Fractionation assets	39
Free Weights	37, ret pint
FROM 787	27
Frequency & Amplitude Modulated Transmitters & Receivers Electroni	c Switching
Stations, Television Cameras, Video Recorders, Record & Tape Record	lers, Computers,
Computer Peripheral Machines & Electronic Instruments	relaged day amort

DESCRIPTION	PAGE
Fryer IE	32 1489
Furniture production assets	517 <u>32</u> 109E
G	ID System
Garbage Compactor	Steel 28 Inoutactoring related bank improvements
Gas Cylinders	37
Gas Welder	37
Gathering Pipelines	36
Gear Oil Dispenser	37
Gear Puller	32
General Building construction assets	\$29 Mag
Generator	Lalasga 37 o teat
Geophysical service assets	1010 29 basi
Golf Course Equipment	32 tiring
Gondolas	32
GPS System 2759-049 n.we. 1840mur i	Managgang Engineers: Asserts, Blowers Hedge
Grain & Grain Mill Maufacture assets	39 · · · · · · · · · · · · · · · · · · ·
Grain Bins 🎋	32 1840
Greenhouse Equipment	26 MA 48 (29 TWO)
Grinder Grinder	43 pear (103) and 32 1 3 2
Grocery Equipment	30, 57, 58, 59
Grocery Store Shelving	32
H	10/28
"H" Frame Hyd. Press	36
Hand Drills	32
Hand Saws	32
Hand Tools	32
Hand Trucks	37
Hand-Held Scanners	11 11 12 12 12 12 12 12 12 12 12 12 12 1
Hardboard production	32 18 20
Hardwood Edger	1802 to 1809 37 15 - 18
Hardwood Sander	or of the state of
Headlight Aimer	newngraped 38 metal
Heart Monitor	
Heat Gun	30
Heavy construction assets	32
***************************************	30
High-Tech Medical Diagnostic	
High-Tech Medical-Vet Electronic Equipment	30
Hole Hog	32
Horticultural Services	32
Hydraulic Excavator	36
Hydraulic Jack	aceurs (38) especiment unarripolitation (1700 et al. 2000)
gs. Dies Vixtures, Malds	actions of properties are actions.
Ice Cream Machine	32
Ice Machine	32

DESCRIPTION	PAGE
Ice Maker	32
Instrument Table	38
Intercom System	32
ron & Steel Manufacturing related land improvements	32
	Cylinders
Jack - Wall	38
lig Saw	32
K	integral (IC)
L X	r Pallat
Lab Equipment	ntaass yn 29 u8 Ime
Land Improvements:	39-40
Landscape Tractor	1928 527 1536 214V/19
Landscaping 8	msignur 40 (mo 3.1
Lathes &	38 asleta
Lawn Maintenance Equipment: Aerators, Blowers, Hedge Trimmer, Lawn Mowers,	36 GE 1920 & C
Thatcher, Tillers, Weed Eaters	32
Level Builders	33
Light Tower - Towable	36
Livestock feed production assets	39
og Loader	38
og Splitter	38
Log Stacker	38
Logging Equipment	38
ogging machinery & equipment	30
Lottery Video Terminals	30
Lube Equipment	38
M	
Machine Shop Equipment	38
	33
Major Medical Equipment Man Lift	
Manhold Shield	
Manufacture of Apparel & other finished products	38
Manufacture of Chemical & Allied Products Manufacture of Converted Paper, Paperboard & Pulp Products	
Manufacture of Electrical & Non-Electrical Machinery	22
Manufacture of Electrical/Non-Electrical Mechanical Products	30
Manufacture of Electronic Components, Products & Systems	
Manufacture of Fabricated Metal Products Manufacture of Fabricated Metal Products/Special Tools Jigs, Dies, Fixtures, Molds,	asidad M. crasi (
Patterns, Gauges, Returnable Containers & Drawings	28

DESCRIPTION	PAGE
Manufacture of Finished Plastic Products	35
Manufacture of Finished Plastic Products/ Special Tools Jigs, Dies, Fixtures, Molds,	Company
Patterns, Gauges, Specialty Transfer & Shipping Devices	28
Manufacture of Foundry Products	36
Manufacture of Glass Products	36
Manufacture of Glass Products/Special Tools	28
Manufacture of Knitted Goods	30
Manufacture of Leather & Leather Products	35
Manufacture of Nonwoven Fabrics	33
Manufacture of Other Stone & Clay Products	30
Manufacture of Primary Nonferrous Metals	36
Manufacture of Primary Nonferrous Metals/ Special Tools Jigs, Dies, Molds, Patterns,	30
Fixtures, Gauges, Drawings	***************************
Manufacture of Primary Steel Mill Products	38
Manufacture of Pulp & Paper	35
Manufacture of Rubber Products	36
Manufacture of Rubber Products/Special Tools & Devices Jigs, Dies, Mandrels, Molds,	nacria svar 35. sv
Lasts, Patterns Specialty Containers, Pallets, Shells, Tire molds, Rings, Insert plates	28
Manufacture of Textile Yarns	30
Manufacture of Wood Products and Furniture	33
Marine construction assets	30
Measuring Wheel	33
Meat Processing Equipment	33
Meet and Deli Chons	60, 61, 62
Medical Diagnostic	38, 63
Medical Lab Equipment	33, 63
Medical Office Fauinment	38, 63
Medical Rehabilitation Equipment	33
Medical Surgical Equipment	33, 63
Medical-Dental-Veterinary Hand Tools	
Medical-Dental-Veterinary Hand Tools Metal Detector	22
Metal Detector Micro-computers	
Micro-computers Microscone	
Microscope Mikes & Gauges	30
Mikes & Gauges Mini Excavator	***************************************
Mining Walling	36

Mining Equipment	33
white Saw	33
Mobile Building (Portable/Scotsman)	40
Mobile Equipment	36
Mobile Floor Crane	38
Mobile Phone/ Radio	29
wiolds, Patterns, Pattets	28
Mortar Mixer	margara 33 Lar

DESCRIPTION	PAGE
Motor Grader	actor 6 Finished Plastic Produc
Mortuary & Cementery Equipment	oborf odasis bedaran 133 mod
Movie Production Equipment	SA TOTERFEL WINDOW 20133
Movie Theatre Equipment	38, 63
Musical Rental Equipment	33 4500
Tools 7	acture of Class Products/Sparial
Newspaper Publication assets	ecord batter 135 to a
Non-Rental Pianos	38
	PORTS OF INCOME DAME PRODUCS
Oak Wine Barrels	n 1 (21) 25 agrid 13 (10) 28
Office Equipment	33
Office Furniture (excludes Cubicles, System Furniture)	33, 65, 66, 67
Office Trailer	38
Oil & Gas Well Drilling Assets	30
Oil Drain Receiver	38
Oiler with Pan	33
Operative & investment builders assets N 200 (1994) 1994 (1995)	acog Metaubo (Maddud 130 usaa
Optical Equipment 2014 of Treen 2014 Ablate on Eather 2014	49 . 2156.61800 Mar29 33, 68 . ⁴
Other wood product production assets	Parte V others of 133 union
Overseeder - Lawn	ort boa statbors book 133 tuse
Ozone Machine	21-228-20 431 33 m 2.2
P	[234] P. 1931
Pagers	fastratupa ar 28 apa f
Paint Sprayer - Airless	20 PEC 33 CT 662
Painting Equipment	3030 38 dillas
Pallet Jacks	179E4G449 38 S.L.B
Pallet Trucks	38 10 16
Palletized containers	пециял запана 28 гл. в
Palm Pilots - PDAs	1497709203 (a-2917) b
PanC11	accollinged controls V-138 XVIIIa
Paper Bailer	33
Parts Washer Tank	38,500
Pay Phone	30
Perforating service assets	30
Personal Computers & Peripherals	
Phone Equipment	20 60
Phone System	1484.2 9 (\$2.2
Phote-engraving, Eletrotyping assets	
Photographic Equipment	EFFERENCE OF A CONTROL OF THE PARTY OF THE P
Pine Cutter	inangg spala
Pipe Threader Powered	33 013 3
Plant Nursery Equipment	0196 % 33 36%
Plastic Pallets & Totes	28 PM
Playground Equipment	33 41 14
riayground Equipment	33

DESCRIPTION	PAGE
Plugging service assets	30 30
Plywood production assets	33
PODS	38 75
Point of Sale Systems	29
Pole & Timber treatment assets	33
Polisher - Car	33
Polisher/Sander	33
Pool Tables	30 51
Popcorn Machine	no stable no 33 kg
Porta Potties	1101E 33 PE
Portaband Saw	33
Portable Engine Stand	.33
Portable Lights - Lrg	38
Portable Lights - Small	
Porta-Power Tools	38
Post/Fence Driver - Air	33
Power Distribution Panel	33 14
Power Planer - Hand Held	33
Power Snake	anotestimos manerenogramas ser 33 upa
Power Sweeper	38
Pressure Washer	33
Printing Presses	33
Printing, Publishing & Allied Industries	Hom24 = 35
Pruner - Power - Gas	33
***************************************	33 44
Pumps Pusharounds	38
Q #4	to sel and same
R	
Race Cars American Control of the Cartesian Co	34
Radio	34
Radio & Television Towers	40
Radio & TV Repair Equipment	29, 70
Radio/TV Broadcast Equipment	3/
Railroad Cars	38
Railroad Locamotives	38
Real estate subdividers assets	30
Rebar Shear	36
Recycle Bins	34
Recycle Dumpsters	38
Refrigerated Cases & Frozen Food Cases	
Refrigerator	3/
Remote Location Equipment	30
Rental Furniture	34
Restaurant Equipment	

DESCRIPTION	PAGE
Retail Store Fixtures	34
Returnable pallets	28 10 15
Riding Lawn Mower	36
Rivet Buster	36 12 1
Roads	40
Robotics	29
Rock Drill - Air	- 34
Rod Runner	38 state
Roller - Dbl Drum Ride on	34
Roller - Single Drum	38 and 5
Roll-off Dumpsters	38
Rotary Hammer	taga 2.34 a Tai
Roust A Bout	38 . 1 . 1
Router	11 A 34 A 3
S 88	alout resol
Safes >E	34 abas
Sander Belt sa	James Maria
Satellite Dishes	aleb trick 34 met
Sawmill equipment on permanent foundations	34 4.4.2
Sawzall WE	34
Scaffold 88	38 // 9
Scales SE	38-19-1
Scaller Needle - Air Small	a Pi 48 thing & Allied ladustries
Scanner SE	eni - 29 - 9 -
Scissor Lifts	36
Scraper Scraper	36 bruss
Screw Gun - Auto Feed	34
Screwdriver - Electric	34
Self-Leveling Laser	34
Service Garage Tools	38 77 78
Sewers	40
Shake Mill Portable	38
Sheet Metal Fah	38
Shelving	38
Shingle Mill Portable	***************************************
Shonning carts (all)	30
hrubbery	40
Sidewalks	40
The second secon	1. Land of the attaches and and the same of the same
Skid Steer Loader	38
Nidder	(100 minutes of the little in interpretation of the selection of the second selection of the selection of the second selection of the selection of the second selection of the selection of t
Skidder Steer Auger	.39
Skidder Steer Planer Attachment	39

DESCRIPTION	PAGE
Slash Buster	39
Small Garbage Dumpsters Residential Plastic Roll Containers	116072 - Mari 34150
Small Hand Tools	34
Sod Cutter	34
Sod Farm Equipment	34
Sound Equipment	39
Space Heaters	34
Spark Plug Cleaner	39 J
Special Trade construction assets	30
Specialty Tools used in a foundry	36
Specialty Tranfer & Shipping Devices	28
Spray Tanning Booths	34
Steam Cleaner	39
Steel racks to transport automotive glass	28 год Едиртен
Stereo (including CD Players)	ashock 34 list
Sterlizer 10%	39 H
Stitchers	35
Storage Cabinets	imb 341 -
Storage facilities	36
Stump Grinder	de 28 metlembra 39 m
Suction Pump	39
Sugar and Sugar production assets	39
Surgical Light	Assemble 39 is
Surgical Table	39
Sweeper & Boom	14.00 miles 1.00 miles
T 68:55	managama Issinsus ero
Tanning Equipment (excl. Spray Tanning Booths)	######################################
Tattoo Machine (gun)	wayah 35 /s
Television includes LCD & Plasma	3400
Testing Equipment	29
Tile Saw	34
Tile Stripper - Electric	34
Tiller Tractor	36
Time clocks	30
Timing Light	20
Tine Tiller -Front	3/1
Tire Equipment	20
Tobacco & Tabacco Products assets	
Tool Roy	20
Tool Chest & Carts	30
Tool Storage Rin	30
Torch Set Cart	***************************************
Tractor Loader	36
Traffic Control -Arrow Board	36

DESCRIPTION	PAGE
Transmission Jack - Lrg	39
Fransmission Jack - Small	arthal 9 Trituoloise 21 etats grup (1 - 34 tra
Frash Containers	doc 34 ms
Tree Harvester	39
French Box	39
[rencher ox	34
Frencher - Riding	34
Frencher - Walk Behind	1990 34 out
Croller of	2.4
TV / Radio Broadcast	34
Typesetting, Engraving assets	
Cypewriter	30
U	renesi.
Ultrasonic Medical Equipment	гавід пункцияна подгава 29 ай
Unlicensed Vehicles	Charlett (T) and 30 year
Utility Trailer (unlic)	39
V	
Vacuum - Industial	39
Vacuum - Pump	30
Vegetable Oil production assets	39 🖽
Vending Carts	34
Vending Machines	20.70
Veneers production assets	34
Vent Fans	34
Verterinary Lab Equipment	34, 80
Verterinary Surgical Equipment	34, 80
Interiment Office Equipment	204 galare (vager days) mar 39, 80
Vib Plate MD Narrow	(100 a 34 a)
Video Game Units	armari s. (F) Jacker 28 mi
Videos DVDs Cameras & Recorders	79 91
W se	20, 01
Walk-in Cooler	omuel 35 m
Walk-in Freezers	25 06
Wallnaper Steamer	3.4
Warehouse Equipment	***************************************
Washer & Dryer Water Ram	1/35/01
Vaterways	2009 2000 000 000 000 000
Welder - Wire Feed	30

Wet/Dry Vacuum Wharves	ATT HAD LETS
Wheel Ralancer	20
Wheel I oader	26
	50 - Aron Board
/heel Tractor	Arraw Board

DESCRIPTION	PAGE
Winch	39
Wine Chillers	39
Woodworking Equipment	39
Word Processors	29
Workbench	39
X	
X-Ray Equipment	39
Y	
Yarder (not exempt)	39
Z	

CRIPTION PA	
	Wine C
sarking Egelparent	
	1 bao 77
dons	dawa
	X
	es.X
	¥
(net exempt)	

WSATA - CCAP

Committee on Centrally Asssessed Properties Attn: Mitch Bonney PO Box 25126 Santa Fe, NM 87504-5126 Phone (505) 827-0895 Fax (505) 827-0438

DATE:

March 8, 2011

INVOICE #

Bill To:



THOMSON REUTERS

Kelly Ecklund

Senior Consultant, Property Tax ONESOURCE PROPERTY TAX Tax & Accounting

400 West 15th Street, Suite 700 Austin, TX 78701 D +1 512 691 6062 F +1 888 613 9017 kelly.ecklund@thomsonreuters.com thomsonreuters.com onesource.thomsonreuters.com

Ship To:

Thomson Reuters 229 Peachtree St NE Suite 1900 Atlanta, GA 30303 Attn: Kevin Brick

Comments or Special Instructions:

SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	F.O.B. POINT	TERMS	
			U.S.P.S.			

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	Appraisal Handbook (WSATA Member)	\$ 40.00	.\$ -
1	Appraisal Handbook (Non-Member)	75.00	75.00
		SUBTOTAL	\$ 75.00
		TAX RATE	0.00%
		SAĻES TAX	· -
	SHIPP	ING & HANDLING	26.25
		TOTAL	\$ 101.25

Make all checks payable to WSATA-CCAP If you have any questions concerning this invoice, contact Mitch Bonney, Secretary/Treasurer, (505) 827-0895, mitch.bonney@state.nm.us

THANK YOU FOR YOUR BUSINESS!

als farco wills fargo wills fargo willsfarco wells fa	igo wells fario istils largo wells fargo bill static	O WELLS FARGO WALLS LARGE WELLS THE A	
KELLY ECKLUND 10-93 3908 CANEY CREEK RD. 266-2 AUSTIN, TX 78732	826	A SANCE WHAT	6058
7001m, 17 /8/32	,	3/8/11	37-65/1119 25 9570024898
PAYTOTHE , , , , , , , , , , , , , , , , , , ,		——————————————————————————————————————	DATE
PAYTOTHE WSATA- ORDER OF WSATA-	conp		101,25
<u>k</u>	one dollars.	125/100	DOLLARS Security Features Details or Back,
WIELLS Wells Fargo Bank, N.A. Texas wellsfargo.com		,	
OR		Kerry Teple	
11119006591	9570024A9A#	OBOSB	ma_ m
argo: Weil's Fared ineel's Fared ineel's Fared meel's Fared	wells fargo, wells fargo wells fargo wills fargo we		